

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

AN INVESTIGATION OF APPROPRIATE)	ADMINISTRATIVE
GUIDELINES FOR FILING FORECASTED)	CASE NO. 331
TEST PERIODS)	

O R D E R

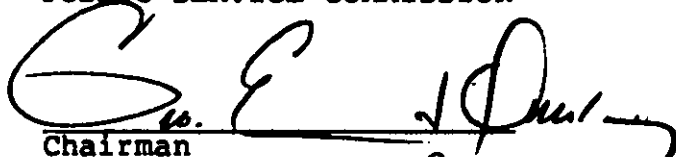
In recent Orders, the Commission announced its intent to issue guidelines for utility companies to use in filing rate cases based on a forecasted test period. Draft guidelines have been formulated by the Commission and they are set forth in Appendix A to this Order.

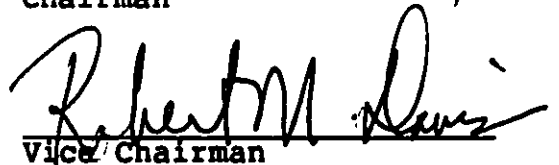
The Commission invites interested persons to submit comments addressing the draft guidelines in Appendix A. All comments should be in writing and filed within 45 days after the date of this Order.

BE IT SO ORDERED.

Done at Frankfort, Kentucky, this 31st day of October, 1989.

PUBLIC SERVICE COMMISSION


Chairman


Vice Chairman

ATTEST:

Executive Director


Commissioner

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN ADMINISTRATIVE CASE NO. 331, DATED 10/31/89

GUIDELINES FOR FILING FORECASTED TEST PERIODS

In its recent Orders in the rate cases of Kentucky-American Water Company, Inc. and Columbia Gas of Kentucky, Inc., the Commission announced that it would allow utilities to file rate cases based on forecasted test periods, and that guidelines would be issued outlining acceptable filing procedures. The Commission made its decision to allow forecasted test periods following a number of cases wherein the use of historical test periods coupled with traditional matching of adjustments did not, in the Commission's opinion, produce results representative of current conditions. In the Kentucky-American and Columbia Gas cases, the Commission noted that significant new plant constructed and placed in service after the end of the historical test period made the historical test period non-representative of current conditions. While decisions on updating information and proper cut-off dates must still be made when using a forecasted test period, the Commission believes that it is in the public interest to provide a mechanism which allows more current updated information in rate cases.

These guidelines have been developed for use by all utilities under the Commission's jurisdiction. However, the Commission does not believe it may be cost efficient or advisable for the majority

of small or medium-sized utilities. The Commission established these guidelines keeping in mind the major utilities in the state, utilities affiliated with larger holding companies, and the rural electric and telephone cooperatives.

In developing these guidelines, the Commission has made extensive studies of other state and federal utility regulatory commissions. At present, over half of the utility commissions in the nation employ some form of forecasted test period. The period of forecast among these commissions ranges from a few months up to 3 years.

The Commission believes that it is appropriate to take a cautious approach in moving from a historical to a forecasted test period. The Commission therefore has established the maximum period of forecast to be the 12 consecutive months ("forecasted period") immediately following the base period. The base period upon which the 12-month forecast is based should be a 12-month period comprised of estimated data for a maximum of 3 months and actual data for at least 9 months. Actual results for the 3 estimated months should become known shortly after the filing date and should be filed in the record as soon as they become known but no later than 60 days after the filing date.

The forecasted period for 12-months from the date of filing should be presented in the form of pro forma adjustments to the 12-month base period ending at the date of filing. For example, if wages are expected to increase in the forecasted period, the filing should show adjustments to the base period accounts which

contained wages. Care should be taken to show the tracing of the changes from the base period to the forecasted period and the analysis, if applicable, should be carried to the sub-account level. The company's budget for the base period and the forecasted period should also be filed as a supporting document.

The forecasted adjustments will be only for the 12 months following the base period; estimates beyond the end of the forecasted period will not be considered, and the effect of adjustments within the forecasted period will be limited to the impact during the forecasted period. For instance, if a wage adjustment is expected to become effective 7 months into the forecasted period, only 5 months of the effect of the adjustment should be included.

Consistent with the above discussion, the rate base and capital for the forecasted period should be the average for the forecasted period, calculated on a 13-month average.

Analysis of a case based on a forecasted test period will be more complex and time-consuming and, consequently, will take longer to process than cases filed under the present historical test period. We believe it is quite likely that the full 10-month statutory period for review will be needed. At present we

envision a case involving a forecasted test period proceeding as follows:

<u>Month(s)</u>	
-1	Notice of Intent Filed
0	Utility Application Filed
-1 through 4	Discovery on Utility's Case
4 through 5	Intervenors' Testimony Filed
5	Discovery on Intervenors' Case
5 through 6	Hearing
7	Briefs and Reply Briefs Filed
10	Final Order

Because the forecasted period is based on estimates, changes may occur as more information becomes known. However, constant revision in a case is not only burdensome but can also require additional discovery and cross-examination. The Commission fully expects the utility to have reasonable and accurate forecasts at the date of filing. Therefore, the Commission will not permit any revisions except the corrections of mathematical errors. Any other revisions may result in dismissal of the case.

It is imperative that a utility provide a complete description of all factors used in arriving at an estimate. All econometric models and all variables, assumptions, escalation factors, contingency provisions, and changes in activity levels should be clearly explained, quantified, checked for statistical accuracy, and properly supported. Moreover, the utility, if requested by the Commission, must run forecasts using alternative assumptions on its models and those runs should be placed in the

record. Such requests will be made when and if the Commission's staff is of the opinion that other assumptions made have equal or greater validity.

The Commission has reviewed its current filing requirements, its initial data requests and standard filing requirements from other state and federal commissions. Based on this review, the Commission believes that a utility using a forecasted test period should satisfy the filing requirements attached hereto¹ by filing the required data no later than the date its notice of intent to file a case is filed or the date it files its application, as applicable. Some of these data requirements are generic requirements for all types of utilities and others pertain to specific industries. These data requirements as well as the full application pursuant to 807 KAR 5:001, Section 10, and the prepared testimony of the utility's witnesses should be filed concurrently on the initial filing date.

Concurrent with its 30-day notice of intent to file a rate case, a utility planning to employ a forecasted test period should in its notice so state and file the data as set out in the attached filing requirements.

The Commission considers the timely filing of the information required in Attachment 1 to be essential to the processing of a case. Generally the Commission will not accept the application as filed until all data has been filed and filed in good form.

¹ The attached filing requirements may be revised by the Commission as needed.

However, if a utility cannot file certain information or cannot file certain information by the date due, the utility must request a waiver in accordance with the procedure described in Attachment 1 to these guidelines and upon good cause shown, the Commission may grant said waiver.

The Commission believes that if a utility uses a forecasted test period it should not be permitted to revert back to the use of historical test period in subsequent cases. Thus, if a utility opts to use a forecasted test period, all subsequent cases must also be based on a forecasted period.

We expect the forecast to be a good faith representation of expected results. With that in mind, we will require that the president or chief operating officer of the company provide a statement of attestation that the forecast is reasonable, reliable, made in good faith and that all basic assumptions used in making or supporting the forecast are identified and justified. We moreover will require that the chief operating officer make a statement attesting that the forecast contains the same assumptions and methodologies as used in the forecast prepared for management and other entities such as the SEC or the financial community. If the forecast differs, the difference should be explained as well as why a difference is reasonable.

The Commission is also very concerned that the use of forecasted test periods should not diminish a utility's incentive to be productive and innovative. To this end, the Commission will

continue to monitor utilities' management practices and will further require that concurrent with the filing of a forecasted test period, the chief operating officer must sponsor testimony on programs in place to achieve improvements in productivity and efficiency. Moreover, the chief operating officer must attest that productivity and efficiency gains are identified in the forecast.

Attachment 1

STANDARD FILING REQUIREMENTS

FORECASTED TEST PERIOD

A. GENERAL INSTRUCTIONS

I. Purpose

The Standard Filing Requirements are designed to assist the Commission in performing a thorough and expeditious review of applications for rate increases. Schedules contained in the filing requirements may be designed to provide support for the applicant utility's position or to provide supplemental information to facilitate the Commission's review of the rate application.

II. Applicability

The Standard Filing Requirement schedules are generally applicable to all types of utilities; however, certain unique aspects of a utility's business may require some schedules to be tailored to a specific type of utility. Schedules which are unique to a specific type of utility are identified on the schedule format provided.

The schedules included herein are provided only to show the formats in which the information is to be filed. If the utility believes that additional information is necessary to support its case or is proposing a position which requires a departure from the basic schedules (e.g., a special revenue adjustment proposal), the utility should supplement the Standard Filing Requirements as required to support its position. All such supplemental information shall be clearly marked as having been provided at the initiative of the utility.

III. Waiver of Information Requirements and Determination of Filing Date

A. All information required by these Standard Filing Requirements, unless waived upon request or upon the Commission's own motion, must be included with the applicant's notice of intent or at the date the application is submitted as specified. The Commission may reject any filing not in compliance with these requirements or request the utility to refile the items found deficient.

1. If, in the opinion of the Commission, an application fails to substantially comply with the Standard Filing Requirements, the Commission shall inform the applicant, within 30 days of the date the application was received, by letter from the Executive Director or his appointed representative of any defects or deficiencies. Upon the filing of such supplemental information rendering the application in technical compliance with the Standard Filing Requirements, unless waived, the application will be deemed as having been filed as of the date upon which the supplemental information was received.

2. If the Commission issues no deficiency notice within 30 days from the date of the original filing of the application, the application shall be considered in compliance with the Standard Filing Requirements and considered as having been filed at the date of the application.

B. A request for waiver of any of the provisions of the Standard Filing Requirements must set forth the specific reasons for the request. The Commission shall grant the request for a

waiver upon good cause as shown by the utility. In determining whether good cause has been shown, the Commission shall consider, among other things:

1. Whether other information, which the utility would provide if the waiver is granted, is sufficient to allow the Commission to effectively and efficiently review the rate application.

2. Whether the information, which is the subject of the waiver request, is normally maintained by the utility or reasonably available to it from the information which it maintains.

3. The expense to the utility in providing the information, which is the subject of the waiver request.

C. All requests for a waiver must accompany the information filed at either the date of the notice of intent or the date of the application.

IV. Definition of Terms

A. "Base period" - Shall be a 12-month period comprised of at least 9 months of actual data and no more than 3 months of estimated data.

If the base period contains estimates, the utility must file a 12-month actual income statement within 60 days after the end of the base period. The utility must also explain any material differences between estimated and actual data.

B. "Witness responsible" - Each schedule contains an area specified as "Witness responsible." Fill in the name of the

individual who is to testify at the hearing as to the material contained in the schedule.

C. "Calendar year data" - Some schedules require financial data for both a test period and the most recent calendar years. As used in these filing requirements, "most recent calendar years" are the latest calendar years for which actual historic information is available at the date of filing.

D. "Forecasted period" - The 12-month period immediately following the base period.

E. "Jurisdictional data" - The term "jurisdictional" refers to a utility's operations subject to the jurisdiction of the Kentucky Public Service Commission.

V. Attestation

A utility selecting a forecasted test period must present the following information:

A. A comparison of the forecast period to base period;

B. A statement that its forecast is reasonable, reliable, was made in good faith and that all basic assumptions used in making or supporting the forecast are identified and justified to allow the Commission staff to test the appropriateness of the forecast;

C. A copy of the budget provided to corporate headquarters including all associated workpapers, a copy of the budget assumptions provided to the company by headquarters and a statement of attestation of the chief operating officer of the company that the forecast contains the same assumptions and methodologies as used in the forecast prepared for management or other entities, such as

the Securities Exchange Commission or the financial community; if different, then why they are different;

D. A statement by the utility's president or chief operating officer of its program or programs in place to achieve improvements in productivity and efficiency and that the productivity or efficiency gains are identified in the forecast.

Each utility which selects a forecasted test period shall, if requested by the Commission, provide forecasts using alternative assumptions. Such requests will be made when the Commission staff has reason to believe that alternative assumptions have equal or greater validity.

VI. Workpapers

All workpapers supporting schedules in the Standard Filing Requirements shall be delivered to the Commission as specified below.

Workpapers Referencing System

POSITION	1 & 2	3	4	5	6
	ALWAYS "WP" DENOTES WORKPAPER	Section	Schedule	Supporting Schedule	Additional Support
	W P	B	2	1	a

Position 1 & 2

First and second characters will always be "WP," which denotes workpapers.

Position 3

Position 3 will always represent the section of Standard Filing Requirement Schedules to which the workpapers are related. The sections are:

- A. Revenue Financial Summaries;
- B. Rate Base;
- C. Operating Income;
- D. Rate of Return;
- E. Rates and Tariffs.

Position 4

Position 4 will always represent the schedule number within a section. The first schedule within a section will always be "1," the second "2," etc. Several standard schedule numbers have been assigned. If the utility wishes to supply additional schedules in any section, the next available (unassigned) schedule number in the appropriate section shall be used.

Position 5

Position 5 shall be used for supporting schedules which feed a specific schedule number identified by the fourth position. The first supporting schedule shall have positions 3 and 4 coded with the section and schedule number which the supporting schedules feed, and it shall be numbered "1," the second "2," etc.

For example:

The standard number assigned to the Operating Income Adjustment Summary Schedule is C-3. The first adjustment shall be supported by a separate schedule numbered C-3.1. The workpapers would be indexed WPC-3.1 and WPC-3.2, respectively.

Position 6

Position 6 shall be used only (as required) when data is required for supporting a schedule identified by the 5-position digit. The first additional supporting schedule shall be identified with the lower case letter "a," the second "b," etc. In all cases where the 6th position is used, the 3rd, 4th, and 5th position characters shall be coded with the section, schedule and supporting schedule which the additional data supports.

For example:

Information provided as additional support for adjustment C-3.1 would be coded in the workpapers as: WPC-3.1a,b,c...etc. The utility shall provide a comprehensive explanation of the bases for all schedules contained in the application. The workpapers that are to be supplied shall include any and all pertinent data used by the utility to prepare its application and other such information that may be requested by the Commission to be filed as a workpaper as specified in other sections of the Standard Filing Requirements. Pertinent data shall be interpreted as including, but not limited to, all supporting workpapers prepared by the utility for the application, and a narrative or other support of assumptions made in compiling the workpaper schedule amounts. Workpapers and documents containing additional explanatory material shall be cut, folded, or reduced to letter size and shall be

marked, organized, and indexed according to the standard filing schedules and the witness to which they relate. Workpapers must contain the date prepared and should be cross-indexed and cross-referenced wherever possible. Data contained on the workpaper should be footnoted so as to identify the source document. Workpapers shall also be provided for the 2-month update filing.

The workpaper referencing system is based on a minimum of a four position code shall be used for all workpapers; when positions 5 and 6 are not required, they shall be left blank. Workpapers shall indicate whether the workpaper pertains to the original filing, the 2-month update filing, or to a revision made to either the original or update filing.

VII. Copies and Organization

The utility is to file the original and 12 copies of the Standard Filing Requirements with this Commission, with a copy to all parties of record. Each copy of the Standard Filing Requirements should be placed in a bound volume with each item tabbed. When a number of sheets are required for a schedule or workpaper, each sheet should be appropriately indexed, for example, WPB-2.1a, Page 2 of 6. Careful attention should be given to copied material to ensure that it is legible. Where information requested in the Standard Filing Requirements has been provided elsewhere, in the format indicated, reference may be made to the specific location of the information in responding to the Standard Filing Requirements.

B. FILING REQUIREMENTS - NOTICE OF INTENT

The information described in the following sections shall be filed at the time the notice of intent to file a rate application is made.

I. Capital Expenditures Budget

A. The utility's most recent capital expenditures budget containing at least a 3-year forecast. The utility shall provide the following information for each major construction project which constitutes 5 percent or more of the annual construction budget:

1. Date Project Started;
2. Estimated Completion Date;
3. Total Estimated Cost of Construction by Year Exclusive and Inclusive of Allowance for Funds Used During Construction ("AFUDC") or Interest During Construction Credit;
4. Most Recent Available Total Costs Incurred Exclusive and Inclusive of AFUDC or Interest During Construction Credit.

B. For all other construction projects, the utility shall submit an aggregate of information requested in Items 3. and 4. above and show the most recently available totals by year.

II. Financial Forecast

A. A financial forecast corresponding to the capital expenditures budget included above. Provide for each forecast period:

1. Operating Income Statement;
2. Balance Sheet;
3. Statement of Cash Flows;
4. Revenue Requirements Necessary to Support the Forecasted Rate of Return.

B. The financial forecast should be supported by the underlying assumptions made in projecting the results of operations, such as:

1. Load Forecasts - Energy and Demand (electric);
2. Access Line Growth (telephone);
3. Mix of Generation (electric);
4. Mix of Gas Supply (gas);
5. Employee Level;
6. Labor Cost Changes;
7. Capital Structure Requirements;
8. Rate Base;
9. Gallons of Water Projected to be Sold (water);
10. Customer Growth (gas, water);
11. Mcf Sales Forecasts (gas);
12. Toll and Access Growth - Number of Calls, Number of Minutes;
13. Other (please detail).

C. The most recent federal regulatory agency's (Federal Energy Regulatory Commission ["FERC"], Federal Communications Commission ["FCC"]) audit reports;

D. Prospectuses of the most recent stock and/or bond offerings and future offerings as they become available;

E. Most recent federal regulatory agency annual report including FERC Form 2 and for Telephone, the ARMIS Report;

F. Annual report to shareholders and statistical supplements covering the most recent 5 years;

G. Most recent annual report to the Commission;

H. Current organization chart;

I. Chart of accounts;

J. The latest twelve (12) months plus the current months as they become available of the monthly managerial reports providing financial results of operations and comparison to forecast;

K. Most recently filed federal and state income tax returns and also the most recent consolidated federal income tax return of the parent company;

L. Securities and Exchange Commission ("SEC") Annual Report for the most recent 2 years;

M. Independent auditor's annual opinion report, together with any written communication from the independent auditor to the company which indicates the existence of any material weakness in the company's internal controls;

N. Quarterly reports to stockholders for the most recent 5 quarters;

O. Summary of the latest depreciation study;

P. For the last 3 years, the audited financial reports for all of the company's affiliated companies with which the company had any transactions;

Q. Consolidated financial statements of the company's parent;

R. All of the information requested in Items C. through N. should be provided for affiliated companies with which the company had any transactions for the last 3 years;

S. Provide a detailed description of the method and amounts allocated to the company by any affiliate company for the last 3 years including the base period and estimated to be allocated during the forecasted test period; provide an explanation of how the allocator for the future is determined;

T. Provide a copy of computer programs used in compiling the company's filing.

C. SUPPLEMENTAL FILING REQUIREMENTS

The information described in the following Sections (I through VII) shall be filed at the time the application for an adjustment of rates using the forecasted period is filed. The information shall be provided for the base period and the forecasted period, unless noted otherwise in Sections I through VII. In addition, several sections require that the provided information not only be included for the base period and the forecasted period, but also for 5 or 10 historical years and 2 projected years. Each section will indicate when this additional information is necessary. For any forecasted data, provide the methodology. For the information below, the following codes apply: T = Telephone, G = Gas, E = Electric, W = Water, S = Sewer.

I. Productivity Data

This data is to be provided for 5 historical years, the base period and the forecasted period.

- A. Net Generation (E);
- B. Kwh Sales by Customer Class (E);
- C. Purchased Power - Expenditures and Kwh (E);
- D. Interchange Power Received and Delivered - Kwh and net dollar exchange (E);
- E. Cost of Capital - Weighted Average Cost of Debt, Preferred Stock, and Common Equity (T, G, E, W, S);
- F. Depreciation Expense (T, G, E, W, S);
- G. Plant in Service - Book Value (T, G, E, W, S);
- H. Total Production Plant (E, G, W);

- I. Net Change of Plant in Service (T, G, E, W, S);
- J. Number of Full- and Part-time Employees (T, G, E, W, S);
- K. Wages and Salaries (T, G, E, W, S);
- L. Pensions and Fringe Benefits (T, G, E, W, S);
- M. Payroll Taxes (T, G, E, W, S);
- N. Total Labor Expenditure (= (k) + (l) + (m)) (T, G, E, W, S);
- O. Total Production Expense (E, G, W);
- P. Steam Transfer Credits (E);
- Q. Load Factor and Capacity Utilization (E);
- R. Fuel Expense (G - Purchased Natural Gas, Liquefied Petroleum Gas, Other; E - Fossil, Nuclear, Other);
- S. Average Fuel Cost (Per million Btu) (G - Purchased Natural Gas, Liquefied Petroleum Gas, Other; E - Fossil, Nuclear, Other);
- T. Fuel Usage (million Btu) (G - Purchased Natural Gas, Liquefied Petroleum Gas, Other; E - Fossil, Nuclear, Other);
- U. Mcf Sales by Customer Class or Rate Class (G);
- V. Total Storage Plant (G, W);
- W. Total Transmission Plant (G, E, W);
- X. Total Distribution Plant (G, E, W);
- Y. General Plant (G, E, W);
- Z. Sales Expense (G, E, W), Telephone Account #6612;
- AA. Advertising Expense (G, E, W), Telephone Account #6613;
- BB. Operating Rents (T, G, E, W);

- CC. Operation and Maintenance Expenses (G, E, W, S), (Telephone - Plant Specific & Plant Non-Specific Less Depreciation);
- DD. Number of Access Lines (T);
- EE. Service Expense (T), Account #6620;
- FF. Materials and Supplies Expense (G, E, W, S); Procurement Expense (T);
- GG. Local Service Revenues (T);
- HH. Intralata Toll Revenues (T);
- II. Interlata Access or Toll Revenues (T);
- JJ. Miscellaneous Revenues (T, E, G, W, S);
- KK. Corporate Operations Expense (T);
- LL. Water sales by customer class (W).

II. Component Efficiency Measures

This data is to be provided for 5 historical years, the base period and the forecasted period.

- A. Customer Accounts Expense Per Customer (G, E, W, S), Services Expense Per Access Line (T);
- B. Sales Expense Per Customer (G, E, W, S), Per Access Line (T);
- C. Advertising Costs Per Customer (G, E, W, S), Per Access Line (T);
- D. Labor Productivity:
 - 1. Net Generation (production W, G)/Number of full-time equivalent employees (E);
 - 2. Kwh Sales (1,000 gallons, W) Sold/Number of full-time equivalent employees (E);

- 3. Mcf Sold/Number of full-time equivalent employees (G);
- 4. Number of Access Lines/Number of full-time equivalent employees (T);
- E. Total Labor Expense Per Kwh (1,000 gal. W) Sold (E, W);
- F. Total Labor Expense Per Mcf Sold (G);
- G. Total Labor Expense Per Access Line (T);
- H. Fuel Usage Per Kwh Generated (E);
- I. Purchased Gas Usage Per Mcf Sold (G);
- J. Fuel Expense Per Kwh Generated (E);
- K. Fuel Expense Per Mcf Sold (G);
- L. Total Operation and Maintenance Production Expense Per Kwh Generated (E) (1,000 gal. produced - W);
- M. Total Operation and Maintenance Production Expense Per Mcf Sold (G);
- N. Administrative and General Expense Per Customer (G, E, W, S), Corporate Operations Expense Per Access Line (T);
- O. Total Operation and Maintenance Transmission Expense Per Kwh Sold (E), (1,000 gal. - W);
- P. Total Operation and Maintenance Transmission Expense Per Mcf Sold (G);
- Q. Total Operation and Maintenance Distribution Expense Per Kwh Sold (E) (1,000 gal. - W) ;
- R. Total Operation and Maintenance Distribution Expense Per Mcf Sold (G);
- S. Total Pole Lines (circuit Miles) Per Kwh Sold (E);
- T. Total Tower Lines (Circuit Miles) Per Kwh Sold (E);

- U. Revenue Per Kwh Sold (E), (1,000 gal. - W), per customer (S);
- V. Revenue Per Mcf Sold (G);
- W. Revenue Per Access Line (T);
- X. Earned Salaries and Wages Per Access Line (T);
- Y. Total Operating Expenses, Excluding Depreciation, Per Access Line (T);
- Z. Plant specific and Plant Non-specific Expense Per Access Line (T);
- AA. Equivalent Availability by Unit (E);
- BB. Capacity Factor by Unit (E).

III. Revenue and Financial Summaries Schedules

This data is to be provided for the base period and the forecasted period.

A. Overall Financial Summary

Schedule A-1 includes for the Forecasted Period the elements of rate base and reports the increase in revenue requirements requested by the utility. Data to be reported covers:

1. Original Cost Rate Base;*
2. Operating Income;
3. Earned Rate of Return;
4. Proposed Rate of Return;
5. Required Operating Income;
6. Income Deficiency;
7. Gross Revenue Conversion Factor;
8. Revenue Deficiency;
9. Revenue Increase Requested;

10. Adjusted Operating Revenues;

11. Revenue Requirements.

*Provide all of the same information for any other proposed rate base or other valuation determinations included in the application.

B. Comparison of Present and Proposed Rate Classifications

1. Schedule A-2 provides data by effective rate classification and shall show revenue at present rates, revenue at proposed rates, difference in revenue and percent change.
2. Net Generation (production W, G)/Number of full-time equivalent employees (E);
3. Kwh Sales (1,000 gallons, W) Sold/Number of full-time equivalent employees (E);
4. Mcf Sold/Number of full-time equivalent employees (G);
5. Number of Access Lines/Number of full-time equivalent employees (T);

IV. Rate Base

A. Index of Schedules

- B-1 Jurisdictional Rate Base Summary**
- B-2 Plant in Service by Major Property Grouping or
Major Account (Original Cost)**
- B-2.1 Plant in Service by Accounts and Subaccounts**
- B-2.2 Proposed Adjustments to Plant in Service
(Original Cost)**
- B-2.3 Gross Additions, Retirements and Transfers
(Original Cost)**
- B-2.4 Property Merged or Acquired from Other
Utilities**
- B-2.5 Leased Property**
- B-2.6 Property Held for Future Use Included in Rate
Base**
- B-2.7 Property Excluded from Rate Base**
- B-3 Accumulated Depreciation and Amortization**
- B-3.1 Adjustments to Accumulated Depreciation and
Amortization**
- B-3.2 Depreciation Accrual Rates and Jurisdictional
Accumulated Balances by Accounts, Functional
Class or Major Property Group**
- B-4 Construction Work in Progress**
- B-4.1 Construction Work in Progress - Percent Com-
plete**
- B-5 Allowance for Working Capital**
- B-5.1 Working Capital Components**
- B-6 Certain Deferred Credits and Accumulated
Deferred Income Taxes**
- B-7 Jurisdictional Percentage**
- B-7.1 Jurisdictional Statistics - Rate Base**
- B-7.2 Explanation of Changes in Jurisdictional Pro-
cedures - Rate Base**

B-8	Comparative Balance Sheet
B-8.1	Monthly Account Balances
B-9	Utility Data
B-9.1	Generation Reserve Margin

B. General

These schedules are to be provided for the base period and the forecasted period. The schedules included in this section are designed to be applicable to more than one type of utility. All utilities must comply with the Uniform System of Accounts approved by the Commission. All schedules should reflect regulated amounts only, unless otherwise specified.

C. Plant in Service Schedules

1. Schedule B-1 - Jurisdictional Rate Base Summary

Summary rate base information requested on Schedule B-1 is supported by the schedules which follow:

Data to be covered includes:

- a. Plant in Service;
- b. Property Held for Future Use;
- c. Plant Acquisition Adjustments;
- d. Reserve for Accumulated Depreciation and Amortization;
- e. Net Utility Plant in Service;
- f. Construction Work in Progress included in Rate Base;
- g. Cash Working Capital;
- h. Other Working Capital;
- i. Contributions in Aid of Construction;
- j. Deferred Income Taxes and Investment Tax Credits;
- k. Other Items (Specify);
- l. Jurisdictional Rate Base.

Other items should be supported by schedules of the company's own design and included as a part of B-6 (schedules should contain a description of items, dollars involved by account, and reason for additions or deletions to the rate base).

2. Schedule B-2 and B-2.1 - Plant in Service by Major Property Grouping or Major Account (Original Cost)

Provide in Schedule B-2 a breakdown of the dollars of Plant in Service by each major property grouping, functional class or account number as specified on the schedule.

Data to be covered includes:

- a. Line Number;
- b. Account Number (if applicable);
- c. Account Description or Property Grouping
(whichever is applicable);
- d. Total Company;
- e. Jurisdictional Percentage;
- f. Jurisdictional Total;
- g. Adjustment Amounts;
- h. Adjusted Jurisdictional Amount.

3. Schedule B-2.2 - Proposed Adjustments to Plant in Service (Original Cost)

Provide each adjustment made to Plant in Service on Schedule B-2 and fully explain in Schedule B-2.2.

Data to be covered includes:

- a. Line Number;
- b. Account Number (if applicable);
- c. Account Description;

- d. Amount by Total Company;
- e. Jurisdictional Adjustment;
- f. Description and Purpose of Adjustment.

4. Schedule B-2.3 - Gross Additions, Retirements and Transfers (Original Cost)

Provide for each major functional plant property group or account, the plant beginning and ending balances, gross additions, retirements and transfers for the company occurring in the period. If, in a particular account, transfers are a normal course of events, only a general description (under the column "Explanation of Transfer") of the nature of the transfers is required.

5. Schedule B-2.4 - Property Merged or Acquired from Other Utilities

Provide a list of all plant property either merged or acquired from other utilities in the last 10 years. Explain how the property was entered into plant property records (e.g. entered as original cost, purchase price in year of purchase, original cost less accrued book depreciation in year of purchase, etc.). Also describe the accounting treatment of any acquisition adjustments.

Data to be covered includes:

- a. Line Number;
- b. Account Number Charged;
- c. Description of Property;
- d. Acquisition Cost;
- e. Cost Basis;

- f. Acquisition Adjustment;
- g. Commission Approval Date (Docket Number);
- h. Date of Acquisition;
- i. Explanation of Property Accounting Treatment.

6. Schedule B-2.5 - Leased Property Included in Rate

Base

Provide a list of all properties leased to the utility, as lessee, and improvements to leased properties, together with annual lease payments which are capitalized.

Data to be covered includes:

- a. Identification or Reference Number;
- b. Description of Type and Use of Property;
- c. Name of Lessee;
- d. Frequency of Payment;
- e. Amount of Lease Payment;
- f. Dollar Value (or estimate) of Property Involved.

7. Schedule B-2.6 - Property Held for Future Use

Included in Rate Base

Prepare a list of all property held for future use included in rate base. Plant held for future use should not be included in any Plant in Service amounts on Schedules B-1, B-2, B-2.1, and B-2.2.

Data to be covered includes:

- a. Line Number;
- b. Description and Location of Property;
- c. Date of Acquisition;

- d. Original Cost;
- e. Accumulated Depreciation;
- f. Net Original Cost;

For Revenue realized, include:

- g. Amount;
- h. Account Number;
- i. Description.

For Expenses incurred, include:

- j. Amount;
- k. Account Number;
- l. Description.

Also include expected in-service date and expected use of property.

8. Schedule B-2.7 - Property Excluded from Rate Base

Provide a list of all utility-owned property excluded from the rate base for reasons other than jurisdictional allocation.

Data to be covered includes:

- a. Line Number;
- b. Account Number, Group or Function;
- c. Description of Property;
- d. In-Service Date;
- e. Original Cost;
- f. Accumulated Depreciation;
- g. Depreciated Original Cost;
- h. Test-Year Revenues and Expenses
- i. Reasons for Exclusion.

D. Depreciation

1. Schedule B-3 - Accumulated Depreciation and Amortization

List accumulated depreciation and amortization by major property grouping, functional class or account numbers. If depreciation reserves are not kept by major property groupings but are kept in total, only the totals should be given.

Data to be covered includes:

- a. Line Number;
- b. Functional Class, Major Property Group or Account Number;
- c. Description;
- d. Total Company Plant Investment;

For the Accumulated Balances, provide:

- e. Total Company Amount,
- f. Jurisdictional Percentage;
- g. Jurisdictional Total Amount;
- h. Adjustment Amount;
- i. Adjusted Jurisdictional Amount.

2. Schedule B-3.1 - Proposed Adjustments to Accumulated Depreciation and Amortization

Provide the information indicated in Schedule B-3.1 for all proposed adjustments to depreciation reserve made in Schedule B-3.

Data to be covered includes:

- a. Line Number;
- b. Adjustment Title;

- c. Total Company Amount;
- d. Jurisdictional Percentage;
- e. Jurisdictional Adjustment Amount;
- f. Workpaper Reference;
- g. Description and Purposes of Adjustment.

3. Schedule B-3.2 - Depreciation Accrual Rates by Accounts, Functional Class or Major Property Group

The utility should use whatever rate base data is selected. For accrual rates, whatever rate was or will be used in the base period and forecasted period should be used in this schedule. Also explain in footnotes any differences in the rates contained in these schedules and the annual report form.

Data to be covered includes:

- a. Line Number;
- b. Account Number (if applicable);
- c. Account Description;
- d. Plant Investment in Jurisdiction;
- e. Accumulated Balance;
- f. Current Accrual Rate in Percentage;
- g. Calculated Depreciation Expense;
- h. Percentage Net Salvage;
- i. Average Service Life;
- j. Curve Form.

E. Construction Work In Progress

1. Schedule B-4 - Construction Work in Progress

Construction Work in Progress should be consistent with the definition given in the Uniform System of Accounts. Provide a list of all construction projects.

Data to be covered includes:

- a. Line Number;
- b. Project Number;
- c. Description of Project;
- d. Direct Costs -- Construction Amount;
- e. Indirect Costs: AFUDC Capitalized, provide computation;
- f. Indirect Costs, Other;
- g. Total Cost;
- h. Jurisdictional Percentage;
- i. Total Jurisdictional Cost;
- j. Estimated Physical Percent Completion.

2. Schedule B-4.1 - Construction Work in Progress Percent Complete

Provide a list of construction projects in progress which are included in Schedule B-4.

Data to be covered includes:

- a. Line Number;
- b. Project Number;
- c. Date Project Started;
- d. Most Recent Estimated Project Completion Date;
- e. Percent of Elapsed Time;

- f. Original Budget Estimate;
- g. Most Recent Revised Estimate;
- h. Total Project Expenditures;
- i. Percent Complete.

F. Working Capital

1. Schedule B-5 - Allowance for Working Capital

Provide a summary schedule showing the calculation of working capital for the period reported. Show each individual component (cash, materials and supplies, etc.) and describe the methodology used to calculate each component. If no claim is being made for working capital, omit Schedule B-5.

2. Schedule B-5.1 - Working Capital Components

Determine the average (13 months) balance for materials and supplies, prepayments, gas stored underground, fuels, and accrued real estate taxes and other items included in Working Capital. Allocate the average balances to the jurisdiction using appropriate allocation factors.

G. Other Rate Base Components

1. Schedule B-6 - Certain Deferred Credits and Accumulated Deferred Income Taxes

Provide information regarding Certain Deferred Credits, Accumulated Deferred Income Taxes, and Other Rate Base Items as necessary.

H. Allocation Factors

1. Schedule B-7 - Jurisdictional Percentage

Identify by rate base account or component, the factor(s) used in allocating total utility property to the

jurisdiction. The allocation factors used should be based on the statistical measures shown in Schedule B-6.1. For example, if it were determined that the account "Office Structures and Improvements" should be allocated to the jurisdiction based on the ratio of jurisdictional sales to total sales, the appropriate jurisdictional sales allocation factor would be developed in Schedule B-6.1 and applied to the Office Structure and Improvements accounts on Schedule B-6.

Data to be covered includes:

- a. Line Number;
- b. Account Number;
- c. Account Description;
- d. Allocation Factor;
- e. Description of Factor and/or Method of Allocation.

2. Schedule B-7.1 - Jurisdictional Statistics - Rate Base

Provide the statistics used in determining the jurisdictional percentages for each allocation factor to be used on Schedule B-6.

Data to be covered includes:

- a. Line Number;
- b. Description by Major Groupings or Account;
- c. Statistic Total Company;
- d. Adjustment to Total Company Statistic;
- e. Adjusted Statistic for Total Company,

- f. Statistic for Service or Area;
- g. Allocation Factor.

3. Schedule B-7.2 - Explanation of Changes in Jurisdictional Procedures - Rate Base

This schedule should be completed only if the allocation procedures described in the prior schedules are not consistent with the last Commission Order for the company. For each account or component with a change, identify the allocation factor used in the prior Order and the rationale for not using that factor in this application.

I. Other Utility Data

1. Schedule B-8 - Comparative Balance Sheet for Most Recent Fiscal or Calendar Years

Provide for the total company summary balance sheet (net plant classified by major property grouping, if applicable) for the most recent 5 fiscal or calendar years, the Base Period, and the Forecasted Period.

2. Schedule B-8.1 - Monthly Account Balances

Provide as Schedule B-8.1 the following monthly account balances and a calculation of the average (13-month) account balances for the total company and jurisdictional operations:

- a. Plant in Service;
- b. Plant Purchased or Sold;
- c. Property Held for Future Use;

- d. Construction Work in Progress ("CWIP") (Separate this balance into CWIP eligible for capitalized interest and other CWIP);
- e. Completed Construction Not Classified;
- f. Accumulated Depreciation and Amortization;
- g. Plant Acquisition Adjustment;
- h. Amortization of Utility Plant Acquisition Adjustment;
- i. Materials and Supplies (include all accounts and subaccounts);
- j. Prepayments (include all accounts and subaccounts);
- k. Balance in Accounts Payable Applicable to each account in Item i. above; (If actual is indeterminable, give reasonable estimate.)
- l. Unamortized Investment Credit - Pre-Revenue Act of 1971;
- m. Unamortized Investment Credit - Revenue Act of 1971;
- n. Accumulated Deferred Income Taxes;
- o. A Summary of Customer Deposits;
- p. Computation and Development of Minimum Cash Requirements;
- q. Balance in accounts payable applicable to amounts included in utility plant in service; (If actual is indeterminable, give reasonable estimate.)

- r. Balance in accounts payable applicable to pre-payments by major category or subaccount;
- s. Balance in accounts payable applicable to amounts included in plant under construction; (If actual is indeterminable, give reasonable estimate.)
- t. Pre-Administrative Case No. 313, Contributions in Aid of Construction;
- u. Administrative Case No. 313, Contributions in Aid of Construction;
- v. Pre-Administrative Case No. 313, Customer Advances (collections and refunds);
- w. Administrative Case No. 313, Customer Advances (collections and refunds);
- x. All other current asset and current liability accounts not included above.

3. Schedule B-9 - Utility Data

Provide the commodity purchases produced and sales data contained on Schedule B-9.

4. Schedule B-9.1 - Generation Reserve Margin

Provide data contained as the reserve margin computation contained in Schedule B-9.1.

V. Operating Income

A. Index of Schedules

C-1	Jurisdictional Operating Income Summary
C-2	Jurisdictional Operating Income Statement
C-2.1	Operating Revenues and Expenses by Accounts - Jurisdictional
C-2.2	Comparison of Total Company Account Balances
C-3	Summary of Utility Jurisdictional Adjustments
C-3.1	Detailed Adjustments
C-4	Summary of Jurisdictional Factors
C-4.1	Jurisdictional Statistics
C-4.2	Explanation of Changes in Jurisdictional Procedures
C-5	Income Tax
C-5.1	Development of Jurisdictional Federal and State Income Taxes
C-6	Social and Service Club and Membership Dues
C-7	Charitable Contributions
C-8	Marketing, Customer Service, Sales, Advertising and Miscellaneous Sales Expense
C-8.1	Advertising
C-8.2	Professional Service Expenses
C-9	Civic, Political and Related Expenses
C-10	Rate Case Expense
C-11	Payroll Costs
C-11.1	Payroll Analysis
C-11.2	Executive Compensation
C-12	Computation of Gross Revenue Conversion Factor
C-13	Comparative Income Statements for the Most Recent 5 Fiscal or Calendar Years

- C-14.1 Sales Statistics - Total Company - Revenue
- C-14.2 Sales Statistics - Total Company - Sales Volume
- C-14.3 Sales Statistics - Jurisdictional - Revenue
- C-14.4 Sales Statistics - Jurisdictional - Sales Volume
- C-15 Trial Balance for the Base Period

B. General

These schedules are to be provided for the base period and the forecasted period, as well as any historical years or projected years specifically requested. The schedules included in this section are designed to be applicable to more than one type of utility. All utilities must comply with the Uniform System of Accounts approved by the Commission. All schedules should reflect regulated amounts only unless otherwise specified.

C. Operating Income Schedules

1. Schedule C-1 - Jurisdictional Operating Income Summary

Provide the jurisdictional operating income statement by major category for the jurisdiction for which a rate increase is requested, both at the present rates and at the proposed rates.

Data to be covered includes:

- a. Line number;
- b. Description (Operating Revenue, Operating Expenses Before Income Taxes, State Income Taxes, Federal Income Taxes, Total Operating Expenses, Income Available for Fixed Charges, Rate Base, Rate of Return);
- c. Return at Present Rates;
- d. Proposed Increase;
- e. Return Proposed Rates;

2. Schedule C-2 - Detailed Jurisdictional Operating Income Statement

Provide a detailed operating income statement by major account function or group classification.

Data to be covered includes:

- a. Line Number;
- b. Major Account Function or Group Classification;
- c. Jurisdictional Unadjusted Revenues and Expenses;
- d. Adjustments;
- e. Schedule Reference;
- f. Jurisdictional Adjusted Revenues and Expenses.

3. Schedule C-2.1 - Operating Revenues and Expenses by Accounts - Jurisdictional

Provide a detailed income statement by account.

- a. Line Number;
- b. Account Title;
- c. Unadjusted Total Company;
- d. Jurisdictional Percentage;
- e. Unadjusted Jurisdictional Amount;
- f. Jurisdictional Method/Description.

4. Schedule C-2.2 - Comparison of Total Company Account Balances

Provide a schedule showing a comparison of the amount in the total company and jurisdictional revenue and expense accounts on a non-cumulative basis for each month of the forecasted period, the base period, and the preceding period for each

revenue and expense account or subaccount included in the applicant's chart of accounts. Include appropriate footnotes to show the month each rate increase was granted and the month the full increase was recorded in the accounts.

D. Proposed Adjustments to Utility Operating Income

1. Schedule C-3 - Summary of Utility Jurisdictional Adjustments

Summarize each adjustment to total operating income in Schedule C-3, showing for each adjustment the impact upon the elements of operating income. Each adjustment should be referenced by title of adjustment to the appropriate supporting schedules.

2. Schedules C-3.1,2,3, etc. - Detailed Adjustments

- a. The title of adjustment and reference to operating income, Schedule C-2;
- b. Purpose and description of the adjustment;
- c. Reference to company supporting workpaper;
- d. Summary calculations supporting the adjustment, by jurisdictional amount.

E. Jurisdictional Factors

1. Schedule C-4 - Summary of Jurisdictional Factors

Identify by operating income element the factor(s) used in allocating total utility operating revenues, expenses and income by account, function or group classification to the jurisdiction on Schedule C-4.

2. Schedule C-4.1 - Jurisdictional Statistics

Provide for each jurisdictional factor the statistics used in determining the jurisdictional percentages.

Data to be covered includes:

- a. Line Number;
- b. Description of Jurisdictional Factors;
- c. Statistic Total Company;
- d. Adjustment to Total Company Statistic;
- e. Adjusted Statistic for Total Company;
- f. Statistic for Rate Area;
- g. Jurisdictional Ratio.

3. Schedule C-4.2 - Explanation of Changes in Jurisdictional Procedures

This schedule should be completed only if the jurisdictional procedures described in the prior schedule are not consistent with the last Commission order for the company. For each account, function or group classification with a change, identify the jurisdictional factor used in the prior order and rationale for not using that factor in this application.

F. Account Analyses

General categories may be listed and amounts aggregated with reasonable detail.

1. Schedule C-5 - Income Tax

Provide a calculation of federal and state income tax expense, including a reconciliation of book to taxable income. If the taxes included in operating income were not calculated in a

manner consistent with Schedule C-5, provide an additional schedule showing the methodology used. Separate schedules should be completed for the federal and state tax calculations.

2. Schedule C-5.1 - Development of Jurisdictional Federal and State Income Taxes

Provide the computation of the jurisdictional federal and state income taxes as specified in Schedule C-5.1.

3. Schedules C-6 and C-7 - Social and Service Club Membership Dues and Charitable Contributions

Provide a detailed schedule listing the payee, the amount, the description, and the account(s) charged for each of the following:

- a. Social and Service Club Membership Dues, Schedule C-6;
- b. Charitable Contributions, Schedule C-7;
- c. Items under \$100 each may be provided in total;
- d. Non-claimed expenses in the aggregate.

4. Schedule C-8 - Marketing, Customer Service, Sales, Advertising, and Miscellaneous Sales Expenses

Provide in accordance with the Uniform System of Accounts of each utility by appropriate functions, the account number, description and the total amounts as specified in Schedule C-8.

5. Schedule C-8.1 - Advertising

Provide the information on Schedule C-8.1 in accordance with the provisions of 807 KAR 5:016.

6. Schedule C-8.2 - Professional Service Expenses

Provide on Schedule C-8.2 an analysis of expenses incurred for professional services. Support the amounts shown on C-8.2 with detailed workpapers which show the payee, dollar amount, invoice reference, account charged, hourly rates and time charged to the utility according to each invoice, and a brief description of the service provided. Identify all rate case work by case number.

7. Schedule C-9 - Civic, Political and Related Activities

List all expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances) or approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials, but do not include such expenditures which are directly related to appearances before regulatory or other governmental bodies in connection with the reporting utility's existing or proposed operations.

8. Schedule C-10 - Rate Case Expense

Provide an analysis of rate case expenses and rate case amortization as specified in Schedule C-10. The prior case used for comparison purposes should be the most recent case. Any significant changes should be footnoted by the utility.

9. Schedules C-11, C-11.1, and C-11-2 - Payroll Costs

Provide a schedule showing the distribution of the base-period direct payroll costs by account classification, major property grouping and functional classification for the total utility in Schedule C-11. Provide the payroll analysis as specified on Schedule C-11.1 for the most recent 5 calendar years and the base period. Provide executive compensation as requested on Schedule C-11.2. Information to be included is:

a. Total remuneration paid and accrued for each executive whose total company remuneration exceeds \$50,000 annually;

b. Amount of remuneration paid to all officers as a gross amount stating the number of executives whose remuneration is included in that amount.

G. Revenue Conversion Factor

1. Schedule C-12 - Computation of Gross Revenue Conversion Factor

Provide a detailed calculation of the gross revenue conversion factor used in Schedule A-1. Calculation should be based on actual applicable tax rates.

H. Historical Data

1. Schedule C-13 - Comparative Income Statements for the Most Recent 5 Fiscal or Calendar Years

Data to be covered includes line number, description, amount, percentage change from period to period, and income for the most recent 5 fiscal or calendar years, the base period, and the forecasted period.

2. Schedules C-14.1, C-14.2, C-14.3, and C-14.4 -
Sales Statistics

Provide for the total company the revenue and sales statistics specified on Schedules C-14.1 and C-14.2. Provide for the jurisdictional area, the same statistics in Schedules C-14.3 and C-14.4.

I. Trial Balance

1. Schedule C-15 - Trial Balance for the Base Period

Provide as Schedule C-15 a trial balance as of the last day of the base period (all income statement accounts should show activity for 12 months) showing account number, account title, and actual base period amounts. Provide this information on a total company and jurisdictional basis. Include the balance in each control account and all underlying subaccounts per company books.

VI. Rate of Return

A. Index of Schedules

D-1	Cost of Capital Summary
D-1.1 and D-1.2	Average Forecasted Period Capital Structure
D-2	Embedded Cost of Short-Term Debt
D-3	Embedded Cost of Long-Term Debt
D-4	Embedded Cost of Preferred Stock
D-5	Comparative Financial Data
D-6	Statement of Cash Flows

B. General

These schedules are to be provided for the base period and the forecasted period, as well as any historical years specifically requested.

C. Definitions

1. "Percentage of construction financed internally" - (Net income less preferred dividends and common dividends plus depreciation plus deferred taxes and investment tax credits (net) less AFUDC) divided by (Gross construction expenditures less AFUDC).

2. "Pre-Tax interest coverage" - (Income available for interest charges plus federal income tax expense) divided by (interest charges).

3. "Indenture provision coverage" - Company should provide this definition and also the minimum coverage required; if other restrictions are contained in indenture, (e.g., capitalization ratio test) list on separate page.

4. "After-Tax fixed charge coverage" - (Income available for fixed charges) divided by (interest charges plus preferred dividends).

5. "Book value per share" - Year-end common stock equity divided by number of common shares outstanding at year end.

6. "Return on average total capital" - (Income available for fixed charges) divided by (average total capitalization including Short-Term Debt).

7. "Return on average common stock equity" - (Earnings available for common shares) divided by (average common stock equity).

8. "Mix of Sales" - By percentage of sales, list major classes of customers.

9. "Mix of Fuels" - By percentage of fuels, list major categories of fuels, (oil, gas, coal, nuclear, propane, etc.).

D. Rate of Return and Cost of Capital

1. Schedule D-1 - Cost of Capital Summary

Provide for total company and/or jurisdictional basis a cost of capital summary schedule showing the calculation of the weighted average cost of capital. The utility may show any class of capital desired. For all classes shown, however, the amount, percentage of total, percentage cost, and weighted cost should be provided. If the cost of capital shown on Schedule D-1 is not the same as that shown on Schedule A-1, Item 4, provide explanation of difference.

2. Schedules D-1.1 and D-1.2 - Average Forecasted Period Capital Structure

Provide average projected capital structure for the forecasted period. Reference in Column A the workpapers which include the assumptions and calculations used to arrive at the projected capital structure. Provide at current rates (Schedule D-1.1) and at proposed rates (Schedule D-1.2), if different.

3. Schedules D-2, D-3 and D-4 - Debt and Preferred Stock

Provide supporting schedules for the following:

4. Schedule D-2 - Embedded Cost of Short-Term Debt, if any.

If a utility does not propose to include Short-Term Debt in its capital structure, the calculation at the bottom of Schedule D-2 need not be computed.

Data to be covered includes:

- a. Line Number;
- b. Issue;
- c. Amount Outstanding;
- d. Interest Rate;
- e. Interest Requirement;
- f. Embedded Cost of Short-Term Debt.

5. Schedule D-3 - Embedded Cost of Long-Term Debt, if any, including Notes, if any.

Data to be covered includes:

- a. Line Number;
- b. Debt Issue Type, Coupon Rate;
- c. Date Issued (Month, Day, Year);
- d. Maturity Date (Month, Day, Year);
- e. Amount Outstanding;
- f. Cost Rate at Issue;
- g. Cost Rate to Maturity;
- h. Bond Rating at Time of Issue;
- i. Annualized Interest Cost;
- j. Annualized Cost Rate;
- k. Principal Amount;
- l. Unamortized Discount or Premium;

- m. Unamortized Debt Expense;
- n. Unamortized Gain or Loss on Reacquired Debt;
- o. Carrying Value.

6. Schedule D-4 - Embedded Cost of Preferred Stock, if

any.

Data to be covered includes:

- a. Line Number;
- b. Dividend Rate, Type, Par Value;
- c. Date Issued;
- d. Amount Outstanding;
- e. Premium or Discount;
- f. Issue Expense;
- g. Gain or Loss on Reacquired Stock;
- h. Net Proceeds;
- i. Cost Rate of Issue;
- j. Annualized Dividends;
- k. Annualized Cost Rate.

7. Schedule D-5 - Comparative Financial Data

Provide a comparison of financial data for the base period, the forecasted period, and the 10 most recent calendar or fiscal years as illustrated in Schedule D-5, on a total company or jurisdictional basis.

Data to be covered includes:

a. Plant Data:

- (1) Original Plant in Service by Functional Classification (Year End) (Less Depreciation);

- (2) Construction Work in Progress by Functional Classification (Year End);
- (3) Percentage of Construction Financed Internally.
- b. Capital Structure: (Dollars based upon year end accounts):
 - (1) Short-Term Debt;
 - (2) Long-Term Debt;
 - (3) Preferred Stock;
 - (4) Common Stock;
 - (5) Other Capital.
- c. Condensed Income Statement Data:
 - (1) Operating Revenues;
 - (2) Operating Expenses (excluding Federal and State Income Tax);
 - (3) State Income Tax (current);
 - (4) Federal Income Tax (current);
 - (5) Federal and State Income Tax (deferred);
 - (6) Investment Tax Credits (net);
 - (7) Operating Income;
 - (8) AFUDC;
 - (9) Other Income (net).
- d. Income Available for Fixed Charges:
 - (1) Interest Charges;
 - (2) Net Income;
 - (3) Preferred Dividends;
 - (4) Earnings Available for Common Equity;

- (5) AFUDC - % of Net Income;
- (6) AFUDC - % of Earnings Available for Common Equity;
- (7) Return on Net Original Cost Rate Base (year end).
- e. Costs of Capital:
 - (1) Embedded Cost of Short-Term Debt;
 - (2) Embedded Cost of Long-Term Debt;
 - (3) Embedded Cost of Preferred Stock.
- f. Fixed Charge Coverage:
 - (1) Pre-Tax Interest Coverage;
 - (2) Pre-Tax Interest Coverage (excluding AFUDC);
 - (3) After-Tax Interest Coverage;
 - (4) After-Tax Interest Coverage (excluding AFUDC);
 - (5) Coverage for SEC Filings;
 - (6) Indenture Provision Coverage;
 - (7) After-Tax Fixed Charge Coverage.
- g. Stock and Bond Ratings:
 - (1) Moody's Bond Rating;
 - (2) Standard and Poor's (S&P) Bond Rating;
 - (3) Moody's Preferred Stock Rating;
 - (4) S&P Preferred Stock Rating.
- h. Common Stock Related Data:
 - (1) Shares Outstanding (year end);

- (2) Shares Outstanding - Weighted Average
(monthly);
- (3) Earnings per Share - Weighted Average;
- (4) Dividends Paid per Share;
- (5) Dividends Declared per Share;
- (6) Dividend Payout Ratio (declared basis);
- (7) Market Price -high, (low) -
1st Quarter;
2nd Quarter;
3rd Quarter;
4th Quarter;
- (8) Book Value per Share (year end).
- i. Rate of Return Measures:
 - (1) Return on Common Equity (average);
 - (2) Return on Total Capital (average);
 - (3) Return on Net Plant in Service (average) -
total company.
- j. Other Financial and Operating Data:
 - (1) Mix of Sales (gas and electric);
 - (2) Mix of Fuel (gas and electric);
 - (3) Composite Depreciation Rates.

8. Schedule D-6 - Statement of Cash Flows

Provide as Schedule D-6 a Statement of Cash Flows.

VII. Rates and Tariffs

A. Index of Schedules

E-1	Copy of Proposed Rate Schedules
E-2	Scored Copy of Proposed Rate Schedules
E-3	Narrative Rational for Tariff Changes
E-4	Jurisdictional Operating Revenue
E-5	Revenue Allocation and Rate Design
E-6	Typical Bill Comparison

B. General

These schedules are to be provided for the base period and the forecasted period.

C. Present and Proposed Rate Schedules

1. Schedule E-1 - Copy of Present Tariff Schedules

Provide a copy of all current tariff pages for which changes are proposed. Identify each page with Schedule E-1, page ____ of ____ in the upper right hand corner of the schedule.

2. Schedule E-2 - Scored Copy of Proposed Tariff Schedules

Provide a copy of all proposed tariff pages which have all proposed text changes italicized, highlighted, or under-scored. Designate in the margin the proposed tariff changes by using the following designation:

(C) - to signify changed rule, regulation, or rate structure;

(D) - to signify discontinued rate, rule, regulation, or text;

(I) - to signify increased rates or charges;

(N) - to signify new rate versus charge, rule, or regulation;

(R) - to signify reduced rate or charge;

(T) - to signify a change in text, but no change in rate charge, rule, or regulation.

Identify each page with Schedule E-2, page ____ of ____ in the upper right hand corner of the schedule.

3. Schedule E-3 - Narrative Rationale for Tariff Changes

Provide the rationale, on Schedule E-3, underlying the proposed changes to the tariff by rate, charge, rule, or regulation referenced to the appropriate page in Schedule E-2. Changes common to number of items need be discussed only once (e.g., minimum bill charges have been increased about 10 percent on all rates because _____). Provide a specific source of data (e.g., cost support) or narrative supporting each rationale for change.

D. Jurisdictional Revenue Price-Out

The Revenue Price-Out (Schedule E-4) varies by the type of utility and test year chosen by the utility. Three sets of E-4 Schedules are included. One set is applicable to the electric and gas utilities; one set is applicable to the water and sewer utilities, and one set is applicable to telephone utilities.

Schedule E-4 concerns only jurisdictional revenue.

Schedule E-4 consists of two parts: Base Period and Forecasted Period.

The Base Period section (Section A) reports revenue for the base period calculated at present and proposed rates based on base period sales volumes or demand quantities. Present rates are those rates in effect on the date of filing the proposed rates.

The Forecasted Period section (Section B) reports projected revenue for present rates and proposed rates based on projected annual sales volumes or demand quantities for the Forecasted Period. The Forecasted Period sales volumes or demand

quantities must be supplemented by an econometric or other analysis.

1. Schedule E-4 - Electric and Gas Utilities

"Revenue" is to be reported by rate classifications which make up the total revenue for each designated rate in combination with any accompanying rider(s) to the rate. All rate schedules are to be reported, whether changed or not, so that total revenue from the tariff schedule will be reported. Components consist of the basic rate charges and purchased gas adjustment charges or fuel adjustment charges. "Average number of customers" is the total number of bills in the Base Period divided by the number of billing periods.

2. Schedule E-4 - Water and Sewer Utilities

Water and sewer utilities should follow the instructions set forth above to the extent that the instructions are appropriate.

3. Schedule E-4 - Telephone Utilities

a. Rate Elements Proposed to be Changed

Schedule E-4 for telephone utilities provides for the reporting of revenue and demand quantities by category and on per rate element within the category. The demand price-out should be calculated by tariff section.

b. Rate Elements Not Proposed to be Changed

The utility shall summarize revenue from all those rate elements (billing determinants) that will remain unchanged from the current rate charges.

c. Units in Service

Annual demand quantities for the base period for recurring rate elements being changed may be based on either the end-of-period units in service multiplied by 12 or based on a monthly average of units in service. Annual demand quantities for nonrecurring charges being changed should be based on actual units for the base period.

4. Schedules E-5 - and E-5.1

a. Revenue Allocation to Rate Classes

Provide as Schedule E-5 explanations showing by rate classification the amount and percent of any proposed increase or decrease in revenues allocated to each class. Provide a statement which explains, in detail, the methodology or basis used to allocate the requested increase or decrease to each customer class.

b. Revenue Allocation and Rate Design Within Rate Classes

Provide as Schedule E-5.1 explanations showing how the increase or decrease in (A) above was further allocated to each rate charge (customer charge, Mcf charge, Kwh charge, etc.). Provide a statement which explains in detail the methodology used to allocate the increase or decrease to each rate charge.

E. Typical Bill Comparison

NOTE: There are three schedules labeled E-6. One schedule is applicable to gas and electric, one is applicable to water and sewer utilities, and the other schedule is applicable to telephone utilities.

1. Schedule E-6 - Typical Bills by Rate Schedule and Classification

Compute typical bill comparisons for residential, commercial, and industrial customers at present and proposed rates for each rate schedule or combination of rate schedule and its associated rate rider on which such customers are served. Rates with different seasonal charges (winter, summer) shall be shown for each season. Rates with demand charges shall be shown for appropriate ranges of demand levels imposed by customers. The bill comparisons shall demonstrate the full range of percent increases and decreases that are expected to occur by reporting the consumption levels that produce the maximum percent increase and the minimum percent increase or maximum percent decrease, whichever occurs.

a. Calculation of the Bills

The dollar amounts computed for Current Bills and Proposed Bills shall include base rate charges and the charges resulting from the purchased gas adjustment or the fuel adjustment.

b. Bill Comparison for Telephone Utilities

Telephone utilities shall submit data sought on the appropriate Schedule E-6. Data sought is typical bill comparisons for each exchange served for residential and business customers. The bill comparison should include only regulated items and show average basic exchange and average total bill comparisons.

(Company)
Case No. _____
Overall Financial Summary
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule A-1
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Supporting Schedule Reference	Jurisdictional Revenue Requirements
1	Rate Base	B-1	\$
2	Operating Income	C-1	
3	Earned Rate of Return (2 + 1)		
4	Rate of Return	D-1	
5	Required Operating Income (1 x 4)		
6	Operating Income Deficiency (5 - 2)		
7	Gross Revenue Conversion Factor	C-12	
8	Revenue Deficiency (6 x 7)		
9	Revenue Increase Requested	C-1 & E-4	
10	Adjusted Operating Revenues	C-1	
11	Revenue Requirements (9 + 10)		
12	Other Items (Specify)		

(Company)
Case No. _____
Revenues at Present and Proposed Rates (1)
The Twelve Months Ended _____

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule A-2
Page ____ of ____
Witness Responsible: _____

Line No.	Rate Classification (A)	Revenue at Present Rates (B)	Revenue at Proposed Rates (C)	Revenue Change (Amount) (D=C-B)	% of Revenue Change (E=D+B)
-------------	-------------------------------	------------------------------------	-------------------------------------	--	--------------------------------------

(1) Supporting Schedule E-4.1(F)

(Company)
Case No. _____
Jurisdictional Rate Base Summary
As of _____

Data: ___Base Period ___Forecasted Period
Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s).: _____

Schedule B-1
Page ___ of ___
Witness Responsible: _____

Line No.	Rate Base Component	Supporting Schedule Reference	Company Proposed Amount
1	Plant in Service	B-2	\$
2	Property Held for Future Use	B-2.6	
3	Plant Acquisition Adjustments	B-2.4	
4	Accumulated Depreciation and Amortization	B-3	()
5	Net Plant in Service (1 thru 4)		
6	Construction Work in Progress	B-4	
7	Cash Working Capital Allowance	B-5	
8	Other Working Capital Allowances	B-5	
9	Contributions in Aid of Construction	B-6	()
10	Deferred Income Taxes and Investment Tax Credits	B-6	
11	Other Items (List)	B-6	_____
12	Jurisdictional Rate Base (5 thru 11)		\$ _____

(Company)
Case No. _____
Plant in Service by Major Property Grouping*
As of _____

Data: ___Base Period ___Forecasted Period
Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s).: _____

Schedule B-2
Page ___ of ___
Witness Responsible: _____

Line No.	Major Property Groupings	Total Company	Jurisdic- tional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1	Intangibles	\$		\$	\$	\$
2	Production					
3	Storage and Processing					
4	Transmission					
5	Distribution					
6	General					
7	Common					
8	Completed Construction Not Classified					
9	Other (Specify)					
10	TOTAL	\$		\$	\$	\$

*This schedule applies to electric and gas companies only.

(Company)
Case No. _____
Plant in Service by Major Property Grouping*
As of _____

Data: ___Base Period ___Forecasted Period
Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s).: _____

Schedule B-2
Page ___ of ___
Witness Responsible: _____

Line No.	Major Property Groupings	Total Company	Jurisdic- tional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1	Intangibles	\$		\$	\$	\$
2	Source of Supply and Pumping					
3	Water Treatment					
4	Transmission and Distribution					
5	General					
6	Completed Construction Not Classified					
7	Other (Specify)					
8	TOTAL	\$		\$	\$	\$

*This schedule applies to water companies only.

(Company)
Case No. _____
Plant in Service by Major Property Grouping*
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-2
Page ___ of ___
Witness Responsible: _____

Line No.	Major Property Groupings	Total Company	Jurisdic- tional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
1	Intangible	\$		\$	\$	\$
2	Land and Structures					
3	Collection					
4	Pumping					
5	Treatment and Disposal					
6	General					
7	Completed Construction Not Classified					
8	Other (Specify)					
9	TOTAL	\$		\$	\$	\$

*This schedule applies to sewer companies only.

Case No. _____
Plant in Service by Major Property Groupings*
As of _____

Schedule B-2
Page ____ of ____
Witness Responsible:

***This schedule applies to telecommunication companies only.**

(Company)
Case No. _____
Plant in Service by Accounts and Subaccounts
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-2.1
Page ___ of ___
Witness Responsible: _____

Line No.	Acct. No.	Account/ Subaccount Title*	Total Company	Jurisdic- tional \$	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
			\$		\$	\$	\$
TOTAL			\$		\$	\$	\$

*Subtotal should be provided for major property grouping.

(Company)
Case No. _____
Proposed Adjustments to Plant in Service
As of _____

Data: ___Base Period ___Forecasted Period
Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s).: _____

Schedule B-2.2
Page ___ of ___
Witness Responsible: _____

Line No.	Acct. No.	Account Title	Total Company Adjustment	Jurisdic- tional %	Jurisdictional Adjustment	Workpaper Reference No.	Description and Purpose of Adjustment
-------------	--------------	---------------	--------------------------------	-----------------------	------------------------------	----------------------------	---

TOTAL

(Company)
Case No. _____
Gross Additions, Retirements, and Transfers
From _____ To _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-2.3
Page ___ of ___
Witness Responsible: _____

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers Other Accounts Involved	
			\$	\$	\$	\$		\$

(Company)
Case No. _____
Property Merged or Acquired
From _____ To _____

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule B-2.4
Page ____ of ____
Witness Responsible: _____

Line No.	Acct. No.	Description of Property	Acquisition Cost	Cost Basis	Acquisition Adjustment	Commission Approval Date (Docket No.)	Date of Acquisition	Explanation of Treatment
-------------	--------------	----------------------------	---------------------	---------------	---------------------------	---	------------------------	--------------------------------

(Company)
Case No. _____
Leased Property
(Total Company)
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-2.5
Page ___ of ___
Witness Responsible: _____

Identification or Reference Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar* Value of Property Involved	Explain Method of Capitalization
--	--	-------------------	-------------------------	----------------------------	---	-------------------------------------

*If not available, an estimate should be furnished.

(Company)

Case No. _____

Property Held for Future Use Included in Rate Base

As of _____

Data: ____ Base Period ____ Forecasted Period

Type of Filing: ____ Original ____ Updated ____ Revised

Workpaper Reference No(s).: _____

Schedule B-2.6

Page ____ of ____

Witness Responsible: _____

Line No.	Description and Location of Property	Acquisition Date	Original Cost	Accumulated Depreciation	Net Original Cost	Revenue Realized		Expenses Incurred		
						Amount	No.	Amount	No.	Description

(Company)
Case No. _____
Property Excluded from Rate Base*
(For Reasons Other Than Jurisdictional Allocation)
As of _____

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule B-2.7
Page ____ of ____
Witness Responsible: _____

Line No.	Acct. No.	Account Title or Description of Excluded Property	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Period			Reasons for Exclusion
							Revenue and Expense			
							Acct.			
							Amount	No.	Description	

*Provide a list of all utility-owned property associated with the service or area excluded from the rate base for reasons other than jurisdictional allocation.

(Company)
Case No. _____
Accumulated Depreciation and Amortization*
As of _____

Data: ___Base Period ___Forecasted Period
Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s).: _____

Schedule B-3
Page ___ of ___
Witness Responsible: _____

Line No.	Acct. No.	Property Grouping and Account Titles	Total Company Plant Investment	Accumulated Balances			Adjusted Jurisdiction
				Total Company	Jurisdic- tional %	Jurisdictional Total	Adjustments
		Land	\$	\$		\$	\$
		Motor Vehicles					
		Aircraft					
		Special Purpose Vehicles					
		Garage Work Equipment					
		Other Work Equipment					
		Buildings					
		Furniture					
		Office Equipment					
		General Purpose Computers					
		Analog Electronic Switching					
		Digital Electronic Switching					
		Electro-Mech. Electronic Switching					
		Operator Systems					
		Radio Systems					
		Circuit Equipment					
		Station Apparatus					
		Customer Premise Wiring					
		Poles					

*This schedule applies to telephone companies only.

(Company)
Case No. _____
Accumulated Depreciation and Amortization*
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s): _____

Schedule B-3
Page ___ of ___
Witness Responsible: _____

Line No.	Acct. No.	Property Grouping and Account Titles	Total Company Plant Investment	Accumulated Balances			Adjusted Jurisdiction
				Total Company	Jurisdic- tional %	Jurisdictional Total Adjustments	
		Aerial Cable	\$	\$		\$	\$
		Underground Cable					
		Buried Cable					
		Sub. Cable					
		Deep Sea Cable					
		Intrabuilding Cable					
		Aerial Wire					
		Conduit Systems					
		<u>Amortization</u>					
		Capital Leases					
		Leasehold Improvements					
		Intangibles					

*This schedule applies to telephone companies only.

(Company)
Case No. _____
Accumulated Depreciation and Amortization*
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s): _____

Schedule B-3
Page ___ of ___
Witness Responsible: _____

Line No.	Acct. No.	Major Property Groupings and Account Titles	Total Company Plant Investment	Accumulated Balances				
				Total Company	Jurisdic- tional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
		Intangible	\$	\$		\$	\$	\$
		Total Intangible						
		Source of Supply and Pumping						
		Total Source of Supply and Pumping						
		Water Treatment						
		Total Water Treatment						
		Transmission and Distribution						
		Total Transmission and Distribution						
		General						
		Total General						
		Other (Specify)						
		Total Other						
		TOTAL	\$	\$		\$	\$	\$

*This schedule applies to water companies only.

(Company)
Case No. _____
Accumulated Depreciation and Amortization*
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-3
Page ___ of ___
Witness Responsible: _____

Line No.	Acct. No.	Major Property Groupings and Account Titles	Total Company Plant Investment	Accumulated Balances				
				Total Company	Jurisdic- tional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
		Intangible	\$	\$		\$	\$	\$
		Total Intangible						
		Land and Buildings						
		Total Land and Buildings						
		Collection						
		Total Collection						
		Pumping						
		Total Pumping						
		Treatment and Disposal						
		Total Treatment and Disposal						
		General						
		Total General						
		Other (Specify)						
		Total Other						
		TOTAL	\$	\$		\$	\$	\$

*This schedule applies to sewer companies only.

(Company)
Case No. _____
Accumulated Depreciation and Amortization*
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s): _____

Schedule B-3
Page ___ of ___
Witness Responsible: _____

Line No.	Acct. No.	Major Property Groupings and Account Titles	Total Company Plant Investment	Accumulated Balances				
				Total Company	Jurisdic- tional %	Jurisdictional Total	Adjustments	Adjusted Jurisdiction
		Intangible	\$	\$		\$	\$	\$
		Total Intangible						
		Production						
		Total Production						
		Storage and Processing						
		Total Storage and Processing						
		Transmission						
		Total Transmission						
		Distribution						
		Total Distribution						
		General						
		Total General						
		Common						
		Total Common						
		Other (Specify)						
		Total Other						
		TOTAL	\$	\$		\$	\$	\$

*This schedule applies to gas and electric companies only.

(Company)
Case No. _____
Adjustments to Accumulated Depreciation and Amortization
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-3.1
Page ___ of ___
Witness Responsible: _____

Line No.	Adjustment Title	Total Company Adjustment	Jurisdic- tional %	Jurisdictional Adjustment	Workpaper Reference	Description and Purpose of Adjustment
-------------	------------------	--------------------------------	-----------------------	------------------------------	------------------------	---

(Company)
Case No. _____
Depreciation Accrual Rates and
Jurisdictional Accumulated Balances by Accounts,
Functional Class or Major Property Group
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-3.2
Page ___ of ___
Witness Responsible: _____

Line No. (A)	Acct. No. (B)	Account Title or Major Property Grouping (C)	Adjusted Jurisdiction		Current Accrual Rate* (F)	Calculated Depreciation Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Accumulated Balance (E)					
			\$	\$		\$			

*Explain in footnotes any differences with the rates included on this schedule and those contained in annual report forms.

(Company)
Case No. _____
Construction Work in Progress
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-4
Page ___ of ___
Witness Responsible: _____

Line No. (A)	Project No. (B)	Description of Project (C)	Accumulated Costs				Jurisdic- tional % (H)	Total Jurisdictional Cost (I)	Estimated Physical Percent Completed (J)
			Construction Amount (D)	AFUDC Capitalized (E)	Indirect Costs Other (F)*	Total Cost (G=D+E+F)			
			\$	\$	\$		\$		

TOTAL

*Explain the nature of all other indirect costs in footnotes.

(Company)
Case No. _____
Construction Work in Progress - Percent Complete*
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-4.1
Page ___ of ___
Witness Responsible: _____

Line No. (A)	Project No. (B)	Date Construction Work Began (C)	Estimated Project Completion Date (D)	Percent of Elapsed Time (E)	Original Budget Estimate (F)	Most Recent Budget Estimate (G)	Total Project Expenditures (H)	Percent of Total Expenditures (I)=(H)+(G)
					\$	\$	\$	

*Should be based on expenditures including AFUDC.

(Company)
Case No. _____
Allowance for Working Capital
As of _____

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule B-5
Page ____ of ____
Witness Responsible: _____

Line No.	Working Capital Component	Description of Methodology Used to Determine Jurisdictional Requirement	Workpaper Reference No.	Total Company	Jurisdic- tional %	Jurisdic- tional Amount
				\$		\$

TOTAL

(Company)
Case No. _____
Working Capital Components
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-5.1
Page ___ of ___
Witness Responsible: _____

Line No.	Description	13-Month Average for Period			Period Balance		
		Total Company	Jurisdic- tional %	Jurisdictional Amount	Total Company	Jurisdic- tional %	Jurisdictional Amount
		(1)	(2)	(3)	(4)	(5)	(6)

(Company)
Case No. _____
Certain Deferred Credits and Accumulated Deferred Income Taxes
As of _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-6
Page ___ of ___
Witness Responsible: _____

Line No.	Account No.	Description	Total Company (1)	Jurisdictional % (2)	Jurisdictional Amount (3)
		Customers' Advances for Construction			
		Contributions in Aid of Construction			
		Investment Tax Credits:			
		Pre-1971 3% Credit			
		1971 4% Credit			
		1975 6% Additional Credit			
		1981 10% Credit on Recovery Property			
		ITC Tax Benefits Sold			
		Deferred Income Taxes:			
		Accelerated Amortization			
		Liberalized Depreciation			
		ACRS Tax Benefits Sold			
		Other (Specify and list separately)			
		Other (Specify and list separately)			

Also provide the ITC option elected in 1971 and 1975 under Section 46(f) of the 1954 Internal Revenue Code.

(Company)
Case No. _____
Jurisdictional Percentage
For the 12 Months Ended _____

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule B-7
Page ____ of ____
Witness Responsible: _____

Line No.	Acct. No.	Account Title	Jurisdic- tional %	Description of Factors and/or Method of Allocation
-------------	--------------	---------------	-----------------------	---

(Company)
Case No. _____
Jurisdictional Statistics - Rate Base
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-7.1
Page ___ of ___
Witness Responsible: _____

Line No. (A)	Description by Major Groupings or Account (B)	Statistic Total Company (C)	Adjustment to Total Company Statistic (D)	Adjusted Statistic for Total Company (E=C + D)	Statistic for Rate Area (F)	Allocation Factor (G=F + E)
--------------------	---	-----------------------------------	---	--	--------------------------------------	--------------------------------

(Company)

Case No. _____

Explanation of Changes in Jurisdictional Procedures
Rate Base

Data: ____ Base Period ____ Forecasted Period

Type of Filing: ____ Original ____ Updated ____ Revised

Workpaper Reference No(s).: _____

Schedule B-7.2

Page ____ of ____

Witness Responsible: _____

Line No.	Account No.	Description	Procedures Approved in Prior Case	Rationale for Change
-------------	-------------	-------------	-----------------------------------	----------------------

(Company)
Case No. _____
Comparative Balance Sheets (Total Company)
As of _____ and December 31, 19__ - 19__

Data: ___Base Period ___Forecasted Period
Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s).: _____

Schedule B-8
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Fore- casted Period	%	Base Period(1)	%	Most Recent Five Calendar Years							
						19__	Change	19__	Change	19__	Change	19__	Change
	Assets and Other Debits	\$		\$		\$		\$		\$		\$	
		_____		_____		_____		_____		_____		_____	
		\$		\$		\$		\$		\$		\$	
		_____		_____		_____		_____		_____		_____	
	Liabilities and Other Credits	\$		\$		\$		\$		\$		\$	
		_____		_____		_____		_____		_____		_____	
		\$		\$		\$		\$		\$		\$	
		_____		_____		_____		_____		_____		_____	

(1) If date certain actual balance sheet is not available at the date of filing, it may be provided within two months of the date of filing.

(Company)
Case No. _____
Gas Data*

For the 12 Months Ended _____ **

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-9
Page ___ of ___
Witness Responsible: _____

Line No.	Description	MCF's as Measured	MCF's at Standard Temperature and Pressure
(1)	Gas received (purchased, produced, etc.)		
(2)	Sales and other deliveries		
(3)	Company Use		
(4)	Unaccounted-for gas (1 - 2 - 3)		
(5)	Unaccounted-for gas percentage (4 + 1)		

*This schedule applies to gas companies only.
**12 months selected should reflect most recently available actual operating cycle encompassing one heating season.

(Company)
Case No. _____
Water Data*
For the 12 Months Ended _____ **

Data: ___Base Period ___Forecasted Period
Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s).: _____

Schedule B-9
Page ___ of ___
Witness Responsible: _____

Line No.	Description	LBS
(1)	Annual maximum pumping capacity of system	
(2)	Total water pumped (output)	
(3)	Total metered sales	
(4)	Total non-metered sales	
(5)	Difference between output and sales (2) - (3) - (4)	
(6)	Company use - normal operations	
(7)	Company use - extraordinary maintenance/hydrant flushing	
(8)	Other company use - main breakage, etc.	
(9)	Unaccounted-for water (5 - 6 - 7 - 8)	
(10)	Unaccounted-for water percentage (9) + (2)	

*This schedule applies to water companies only.
**12 months selected should reflect most recently available actual operating cycle encompassing one heating season.

(Company)
Case No. _____
Generation Data*

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule B-9
Page ___ of ___
Witness Responsible: _____

Line No.	Generating Unit	Owned Capability	
		Summer	Winter

Current Capability

Total Capability During Period

Future Additions and Retirements¹

Total Combined Capability

*This schedule applies to electric companies only.

¹ Provide expected in-service or retirement dates.

(Company)
Case No. _____
Generation Reserve Margin*

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule B-9.1
Page ____ of ____
Witness Responsible: _____

Line No.	Description	Base Period	Forecasted Period	<u>Five Projected Calendar Years</u>				
				1	2	3	4	5
1	Capability - MW (b)							
2	Peak Demand - MW (a)							
3	Reserve Margin - MW (1) - (2)							
4	Reserve Margin - % (3) + (2)							
5	Capability (b) Less Largest Unit (c) - MW							
6	Peak Demand - MW (a)							
7	Reserve Margin - MW (5) - (6)							
8	Reserve Margin - % (7) + (6)							

*This schedule applies to electric companies only.

- (a) Latest estimate from 10-Year Forecast (show date of forecast)
(b) Highest (Summer or Winter) from Schedule B-9
(c) Indicate Single Largest Unit on B-9

(Company)
Case No. _____
Jurisdictional Operating Income Summary
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-1
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Return at Current Rates	Proposed Increase	Return at Proposed Rates
	Operating Revenues	\$	\$	\$
	<u>Operating Expenses</u>			
	Operating Expenses Before Income Taxes			
	State Income Taxes			
	Federal Income Taxes			
	Total Operating Expenses	\$	\$	\$
	INCOME AVAILABLE FOR FIXED CHARGES	\$	\$	\$
	RATE BASE	\$	\$	\$
	RATE OF RETURN	<u> % </u>	<u> % </u>	<u> % </u>

(Company)
Case No. _____
Jurisdictional Adjusted Operating Income Statement
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-2
Page ___ of ___
Witness Responsible: _____

Line No.	Major Account or Group Classification	Unadjusted Revenues & Expenses	Adjustments	Schedule Reference	Adjusted Revenue & Expenses
-------------	---	--------------------------------------	-------------	-----------------------	-----------------------------------

(Company)
Case No. _____
Operating Revenues and Expenses by Accounts - Jurisdictional
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-2.1
Page ___ of ___
Witness Responsible: _____

Line No.	Account Title	Unadjusted Total Company (1)	Jurisdic- tional % (2)	Unadjusted Jurisdiction (3)	Jurisdictional Method/ Description (4)
-------------	---------------	------------------------------------	------------------------------	-----------------------------------	---

(Company)
Case No. _____
Comparison of Total Company Account Balances
For the 12 Months Ended _____

Data: ____Base Period ____Forecasted Period
Type of Filing: ____Original ____Updated ____Revised
Workpaper Reference No(s).: _____

Schedule C-2.2
Page ____ of ____
Witness Responsible: _____

Account Title and Account Number	1st Month	2nd Month	3rd Month	4th Month	5th Month	6th Month	7th Month	8th Month	9th Month	10th Month	11th Month	12th Month	Total	% Change
-------------------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------	---------------	---------------	---------------	-------	-------------

Forecasted Period
Base Period
Increase
(Decrease)

Base Period
Prior Period
Increase
(Decrease)

Case No. _____

For the 12 Months Ended _____

Data: _____ Base Period _____ Forecasted Period
Type of Filing: _____ Original _____ Updated _____ Revised
Workpaper Reference No(s).: _____

Schedule C-3
Page ____ of ____
Witness Responsible:

[illegible]

(Company)
Case No. _____
Detailed Adjustment
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s): _____

Schedule C-3.1
Page ___ of ___
Witness Responsible: _____

Purpose and Description	Reference Supporting Workpapers	Amount
Accounts or Subaccounts Adjusted (List)		\$
Total Adjustment		\$ _____
Jurisdictional Allocation Percentage		
Jurisdictional Amount		
State Income Tax Impact		
Federal Income Tax Impact		
Net Operating Income Impact		\$ _____ _____

*NOTE: Add schedules as needed.

(Company)
Case No. _____
Summary of Jurisdictional Factors
(Operating Income)
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-4
Page ___ of ___
Witness Responsible: _____

Line No.	Acct. No.	Account Title	Jurisdictional Factor	Description of Factor and/or Method of Allocation
-------------	-----------	---------------	--------------------------	--

(Company)
Case No. _____
Jurisdictional Statistics
(Operating Income)
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-4.1
Page ___ of ___
Witness Responsible: _____

Line No. (A)	Description of Jurisdictional Factors (B)	Statistic Total Company (C)	Adjustment to Total Company Statistic (D)	Adjusted Total Company (E=C+D)	Statistic for Jurisdiction (F)	Jurisdic- tional Ratio (G=F+E)
--------------------	--	-----------------------------------	--	--------------------------------------	--------------------------------------	--------------------------------------

(Company)
Case No. _____
Explanation of Change in Jurisdictional Procedures
(Operating Income)
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-4.2
Page ___ of ___
Witness Responsible: _____

Line No.	Account No.	Description	Procedure Approved in Prior Case	Rationale for Change
-------------	-------------	-------------	-------------------------------------	----------------------

(Company)
Case No. _____
Adjusted Jurisdictional _____ Federal and _____ State Income Taxes*
For the 12 Months Ended _____

Data: _____ Base Period _____ Forecasted Period
Type of Filing: _____ Original _____ Updated _____ Revised
Workpaper Reference No(s).: _____

Schedule C-5
Page 1 of 3
Witness Responsible: _____

Line No.	Description	At Current Rates			At Proposed Rates	
		Unadjusted (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	Adjustments (4)	Adjusted (5)
1	Operating Income Before Income Taxes	\$	\$	\$	\$	\$
2	Reconciling Items:					
3	Interest Charges					
4	Tax Accelerated Depreciation					
5	Book Depreciation	_____	_____	_____	_____	_____
6	Excess of Tax Over Book Depreciation					
7	Other Reconciling Items (Specify and List)	_____	_____	_____	_____	_____
8	Total Reconciling Items					
9	Taxable Income	_____	_____	_____	_____	_____
10	Income Tax Rates:					
11	\$ _____ @ _____ %					
12	\$ _____ @ _____ %					
13	\$ _____ @ _____ %					
14	\$ _____ @ _____ %					
15	Over \$ _____ @ _____ %	_____	_____	_____	_____	_____
16	Federal (State) Income Tax Liability	_____	_____	_____	_____	_____

*Separate schedules should be completed for the federal and state calculation.

(Company)
Case No. _____
Adjusted Jurisdictional _____ Federal and _____ State Income Taxes*
For the 12 Months Ended _____

Data: _____ Base Period _____ Forecasted Period
Type of Filing: _____ Original _____ Updated _____ Revised
Workpaper Reference No(s).: _____

Schedule C-5
Page 2 of 3
Witness Responsible: _____

Line No.	Description	At Current Rates			At Proposed Rates	
		Unadjusted (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	Adjustments (4)	Adjusted (5)
17	Investment Tax Credits	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
18	Federal (State) Income Taxes - Current	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
19	Deferred Income Taxes:					
20	Tax Accelerated Depreciation					
21	Tax Straight-Line Depreciation	_____	_____	_____	_____	_____
22	Excess of Accelerated Over Straight-Line Depreciation					
23	Deferred Income Tax @ _____%					
24	Amortization of Prior Years Deferred Income Taxes	_____	_____	_____	_____	_____
25	Net Deferred Income Taxes Resulting from Depreciation					
26	Investment Tax Credit Deferred					
27	Amortization of Prior Years I.T.C.	_____	_____	_____	_____	_____

*Separate schedules should be completed for the federal and state calculation.

(Company)
Case No. _____
Adjusted Jurisdictional _____ Federal and _____ State Income Taxes*
For the 12 Months Ended _____

Data: _____ Base Period _____ Forecasted Period
Type of Filing: _____ Original _____ Updated _____ Revised
Workpaper Reference No(s).: _____

Schedule C-5
Page 3 of 3
Witness Responsible: _____

Line No.	Description	At Current Rates			At Proposed Rates	
		Unadjusted (1)	Schedule C-3 Adjustments (2)	Adjusted (3)	Adjustments (4)	Adjusted (5)
28	Investment Tax Credit - Net	\$	\$	\$	\$	\$
29	Other Tax Deferrals (Specify and List Separately)	_____	_____	_____	_____	_____
30	Total Deferred Income Taxes	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
31	Total Federal (State) Income Taxes (18 + 30)	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

*Separate schedules should be completed for the federal and state calculation.

(Company)
Case No. _____
Development of Jurisdictional _____ Federal and _____ State Income Taxes*
(Operating Income Before Adjustments)
For the 12 Months Ended _____

Data: _____ Base Period _____ Forecasted Period
Type of Filing: _____ Original _____ Updated _____ Revised
Workpaper Reference No(s).: _____

Schedule C-5.1
Page 1 of 3
Witness Responsible: _____

Line No.	Account Title	Total Utility (1)	Jurisdictional % (2)	Jurisdiction (3)	Jurisdictional Code/Explanation (4)
1	Operating Income Before Income Taxes	\$		\$	
2	Reconciling Items				
3	Interest Charges				
4	Tax Accelerated Depreciation				
5	Book Depreciation	_____		_____	
6	Excess of Tax Over Book				
7	Other Reconciling Items (Specify and List)	_____		_____	
8	Total Reconciling Items	_____		_____	
9	Taxable Income				
10	Federal Income Taxes:				
11	\$ _____ @ _____%				
12	\$ _____ @ _____%				
13	\$ _____ @ _____%				
14	\$ _____ @ _____%				
15	Over \$ _____ @ _____%	_____	_____	_____	_____
16	Federal (State) Income Tax Liability	_____	_____	_____	_____

*Separate schedules should be completed for the federal and state calculation.

(Company)
Case No. _____
Development of Jurisdictional _____ Federal and _____ State Income Taxes*
(Operating Income Before Adjustments)
For the 12 Months Ended _____

Data: _____ Base Period _____ Forecasted Period
Type of Filing: _____ Original _____ Updated _____ Revised
Workpaper Reference No(s).: _____

Schedule C-5.1
Page 2 of 3
Witness Responsible: _____

Line No.	Account Title	Total Utility (1)	Jurisdictional % (2)	Jurisdiction (3)	Jurisdictional Code/Explanation (4)
17	Investment Tax Credits	\$ _____		\$ _____	
18	Federal (State) Income Taxes - Current	\$ _____		\$ _____	
19	Deferred Income Taxes:				
20	Tax Accelerated Depreciation				
21	Tax Straight-Line Depreciation	_____		_____	
22	Excess of Accelerated Over Straight-Line Depreciation				
23	Deferred Income Tax @ _____%				
24	Amortization of Prior Years Deferred Income Taxes	_____		_____	

*Separate schedules should be completed for the federal and state calculation.

(Company)
Case No. _____
Development of Jurisdictional _____ Federal and _____ State Income Taxes*
(Operating Income Before Adjustments)
For the 12 Months Ended _____

Data: _____ Base Period _____ Forecasted Period
Type of Filing: _____ Original _____ Updated _____ Revised
Workpaper Reference No(s).: _____

Schedule C-5.1
Page 3 of 3
Witness Responsible: _____

Line No.	Account Title	Total Utility (1)	Jurisdic- tional % (2)	Jurisdiction (3)	Jurisdictional Code/Explanation (4)
25	Net Deferred Income Taxes Resulting from Depreciation	\$		\$	
26	Investment Tax Credit Deferred				
27	Amortization of Prior Years I.T.C.	_____		_____	
28	Investment Tax Credit - Net				
29	Other Tax Deferrals (Specify and List Separately)	_____		_____	
30	Total Deferred Income Taxes	\$ _____		\$ _____	
31	Total Federal (State) Income Taxes (18 + 30)	\$ _____		\$ _____	

*Separate schedules should be completed for the federal and state calculation.

(Company)
Case No. _____
Social and Service Club Dues
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-6
Page ___ of ___
Witness Responsible: _____

Line No.	Account No.	Social Organization/ Service Club	Total Utility	Jurisdictional %	Jurisdiction
			\$		\$

(Company)
Case No. _____
Charitable Contributions
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-7
Page ___ of ___
Witness Responsible: _____

Line No.	Account No.	Charitable Organization	Total Utility	Jurisdictional %	Jurisdiction
			\$		\$

(Company)
Case No. _____
Marketing Expense*
For the 12 Months Ended _____

Data: ___Base Period ___Forecasted Period
Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s): _____

Schedule C-8
Page ___ of ___
Witness Responsible: _____

Line No.	Account No.	Description of Expenses	Total Utility	Jurisdictional %	Jurisdiction
	6611	Product Management			
	6612	Sales			
	6623	Customer Services			
	6722	External Relations			
	6613	Product Advertising			
	6540	Access Expenses			

*This schedule applies to telephone companies only.

(Company)
Case No. _____
Customer Service and Informational Sales and General Advertising Expense*
For the 12 Months Ended _____

Data: ___Base Period ___Forecasted Period
Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s): _____

Schedule C-8
Page ___ of ___
Witness Responsible: _____

Line No.	Account No.	Description of Expenses	Total Utility	Jurisdictional %	Jurisdiction
		<u>Customer Service and Informational Expenses</u>			
	907	Supervision			
	908	Customer Assistance			
	909	Informational and Instructional Advertising			
	910	Miscellaneous Customer Service and Informational			
		<u>Sales Expense</u>			
	911	Supervision			
	912	Demonstration and Selling			
	913	Advertising			
	916	Miscellaneous Sales Expense			
	930.1	General Advertising Expense			

*This schedule applies to electric and gas companies only.

(Company)
Case No. _____
Customer Service, Sales Promotion, and Miscellaneous Advertising Expense*
For the 12 Months Ended _____

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule C-8
Page ____ of ____
Witness Responsible: _____

Line No.	Account No.	Description of Expenses	Total Utility	Jurisdictional %	Jurisdiction
		<u>Customer Service Expense</u>			
	907	Customer Service and Informational Expense			
		<u>Sales Promotion Expense</u>			
	910	Sales Promotion			
	930.1	Institutional or Goodwill Advertising Expense			

*This schedule applies to water and sewer companies only.

(Company)
Case No. _____
Advertising
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-8.1
Page ___ of ___
Witness Responsible: _____

Line No.	Item (A)	Sales or Promotional Advertising (B)	Institutional Advertising (C)	Conservation Advertising (D)	Rate Case (E)	Other (F)	Total (G)
1.	Newspaper						
2.	Magazines and Other						
3.	Television						
4.	Radio						
5.	Direct Mail						
6.	Sales Aids						
7.	Total						
8.	Amount Assigned to KY Retail						

(Company)
Case No. _____
Professional Service Expenses
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-8.2
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Expense Breakdown			Total Company Unadjusted	Jurisdic- tional %	Jurisdic- tional Unadjusted	Adjustments	Jurisdic- tional Adjusted
		Rate Case	Annual Audit	Other					
1.	Legal								
2.	Engineering								
3.	Accounting								
4.	Other								
5.	TOTAL								

(Company)
Case No. _____
Civic, Political and Related Activities
For the 12 Months Ended _____

Data: ____Base Period ____Forecasted Period
Type of Filing: ____Original ____Updated ____Revised
Workpaper Reference No(s).: _____

Schedule C-9
Page ____ of ____
Witness Responsible: _____

Line No.	Item (A)	Amount (B)
1.	Donations	
2.	Civic Activities	
3.	Political Activities	
4.	Other	
5.	Total	

(Company)
Case No. _____
Rate Case Expense (Jurisdiction)
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s): _____

Schedule C-10
Page ___ of ___
Witness Responsible: _____

Comparison of Projected Expenses Associated with the Current Case to Prior Rate Cases

Item of Expense	Current Case Estimated	Most Recent Prior Case Actual	Most Recent Prior Case Estimate	Next Most Recent Case Actual	Next Most Recent Case Estimate	Justification of Significant Change
Legal						
Accounting						
Rate of return studies						
Cost of service studies						
Other major rate case expenses (List and specify						

Schedule of Rate Case Expense Amortization

Rate Case	Total to be Amortized	Opinion/ Order Order Date	Amorti- zation Period	Amount Amortized to Date	Write-Offs During Period
Current (Estimated)					\$
Most recent					
Next most recent					_____ (1) _____ _____

Provide an explanation of the accounting treatment used for rate case expense on the company's books and records.

(1) Represents rate case expense included on Schedule C-2

(Company)
Case No. _____
Payroll Costs
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-11
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Operating Expenses				
		Total Company Unadjusted	Jurisdictional \$	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1	<u>Payroll Costs</u>					
2	Labor					
3	Employee Benefits					
4	Pension					
5	Other Benefits (Specify and List)					
6	Total Benefits					
7	Payroll Taxes					
8	F.I.C.A.					
9	Federal Unemployment					
10	State Unemployment					
11	Other Payroll Taxes (Specify and List)					
12	Total Payroll Taxes					
13	Total Payroll Costs					

(Company)
Case No. _____
Payroll Analysis
by Employee Classifications/Payroll Distribution
For the 12 Months Ended _____

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).: _____

Schedule C-11.1
Page of
Witness Responsible: _____

Line No.	Description	Most Recent Five Calendar Years					Base Period
		19__ Change	19__ Change	19__ Change	19__ Change	19__ Change	
1	Man-hours						
2	Straight-time Hours						
3	Overtime Hours						
4	Total Man-hours						
5	Ratio of Overtime Hours to Straight-time Hours						
6	Labor Dollars	\$	\$	\$	\$	\$	\$
7	Straight-time Dollars						
8	Overtime Dollars						
9	Total Labor Dollars	\$	\$	\$	\$	\$	\$
10	Ratio of Overtime Dollars to Straight-Time Dollars						
11	Operating Labor Dollars						
12	Ratio of Labor Dollars to Total Labor Dollars Operating						

(Company)
Case No. _____
Payroll Analysis
by Employee Classifications/Payroll Distribution
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-11.1
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Most Recent Five Calendar Years					Base Period
		\$ 19__ Change	\$ 19__ Change	\$ 19__ Change	\$ 19__ Change	\$ 19__ Change	
13	Total Employee Benefits	\$	\$	\$	\$	\$	\$
14	Employee Benefits Expensed						
15	Ratio of Employee Benefits Expensed to Total Employee Benefits	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____
16	Total Payroll Taxes	\$	\$	\$	\$	\$	\$
17	Payroll Taxes Expensed						
18	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____	_____ _____
19	Average Employee Levels ⁽¹⁾						
20	Year-End Employee Levels						

(1) Provide base period end and 2 most recent calendar years employee levels by month.

(Company)
Case No. _____
Executive Compensation
For the 12 Months Ended _____

Data: ___Base Period ___Forecasted Period
Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s).: _____

Schedule C-11.2
Page ___ of ___
Witness Responsible: _____

Name of Executive: _____		Operating Expenses				
Line No.	Description	Total Company Unadjusted	Jurisdictional \$	Jurisdictional Unadjusted	Adjustments	Jurisdictional Adjusted
1	Total Salary					
2	Other Allowances and Compensation					
3	Total Compensation					
4	Employee Benefits					
5	Pension					
6	Other Benefits (Specify and List)					
7	Total Benefits					
8	Payroll Taxes					
9	F.I.C.A.					
10	Federal Unemployment					
11	State Unemployment					
12	Other Payroll Taxes (Specify and List)					
13	Total Payroll Taxes					
14	Total Compensation Package					

(Company)
Case No. _____
Computation of Gross Revenue Conversion Factor
For the 12 Months Ended _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-12
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Percent of Incremental Gross Revenues
1	Operating Revenues	(100.00%)
2	LESS Uncollectibles	
3	Net Revenues	_____
4	State Tax @ ____%	(_____ x Line 3)
5	Income Before Federal Income Tax (Percent)	_____ (Line 3 Less Line 4)
6	Federal Income Tax @ ____%	_____ (.____ x Line 5)
7	Income After Federal Income Tax (Percent)	_____ (Line 5 Less Line 6)
8	Other Taxes Which Vary With Revenue	
9	Operating Income Percentage	
10	Gross Revenue Conversion Factor (100% : Operating income percentage)	$\frac{100.00}{\text{_____}} = \text{_____}$

- Notes:
1. All tax percentages shall include the effect of other taxes upon the incremental rate.
 2. Calculations shown are for illustrative purposes only. Effective state excise tax rate and the actual applicable statutory income tax rate should be used.
 3. Experienced rate of uncollectible accounts may be used in the calculation.

(Company)
Case No. _____
Comparative Income Statements (Total Company)
19__ - 19__ and the 12 Months Ending _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-13
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Fore- casted Period	%	Base Period ⁽¹⁾	%	Most Recent Five Calendar Years							
						19__	Change	19__	Change	19__	Change	19__	Change
	<u>Operating Revenues</u>	\$		\$		\$		\$		\$		\$	
	Total Operating Revenues	_____		_____		_____		_____		_____		_____	
	<u>Operating Expenses</u>												
	Total Operating Expenses	_____		_____		_____		_____		_____		_____	
	Net Operating Income	_____		_____		_____		_____		_____		_____	
	<u>Other Income and Deductions</u>												
	Total Other Income and Deductions	_____		_____		_____		_____		_____		_____	
	NET INCOME	\$		\$		\$		\$		\$		\$	

(Company)
Case No. _____
Total Company Kentucky Revenue Statistics
(Telephone Utilities)

19__ - 19__ and the 12 Months Ending _____

Data: __ Base Period __ Forecasted Period
Type of Filing: __ Original __ Updated __ Revised
Workpaper Reference No(s).: _____

Schedule C-14.1
Page __ of __
Witness Responsible: _____

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Two Projected Calendar Years	
		19__	19__	19__	19__	19__			19__	19__
	<u>Basic Local Service Revenue:</u>									
	<u>Access Lines Revenue</u>									
	Residential									
	Business									
	Total Access Lines Revenue									
	Other Local Service Revenue ⁽¹⁾									
	Total Local Service Revenue									
	<u>IntraLATA or InterLATA Toll</u>									
	<u>Service Revenue:</u>									
	Message Toll									
	WATS									
	Private Line									
	Total Toll									
	<u>InterLATA Access Services Revenue</u>									
	<u>Average Revenue Per Access Line:</u> ⁽²⁾									
	Residential									
	Business									
	Total Aggregate									

(1) List all sources of "other local service revenue."

(2) Use the 12-month average as provided on Schedule C-.14.2 excluding interLATA access service revenues.

(Company)
Case No. _____
Revenue Statistics - Total Company
(Non-Telephone Utilities)
19__ - 19__ and the 12 Months Ending _____

Data: Base Period Forecasted Period
Type of Filing: Original Updated Revised
Workpaper Reference No(s).: _____

Schedule C-14.1
Page ____ of ____
Witness Responsible: _____

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Two Projected Calendar Years	
		19__	19__	19__	19__	19__			19__	19__
	Revenue by customer class:									
	Residential									
	Commercial									
	Industrial									
	Other									
	Total									
	Number of customers by class ⁽¹⁾									
	Residential									
	Commercial									
	Industrial									
	Other									
	Total									
	Average Revenue per customer ⁽²⁾									
	Residential									
	Commercial									
	Industrial									

- (1) Provide number of customers for both a 12-month average and at period end.
(2) The number of customers shall be the 12-month average number of customers.

(Company)
Case No. _____
Total Kentucky Telephone Statistics
19__ - 19__ and the 12 Months Ending _____

Data: __ Base Period __ Forecasted Period
Type of Filing: __ Original __ Updated __ Revised
Workpaper Reference No(s).: _____

Schedule C-14.2
Page __ of __
Witness Responsible: _____

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Two Projected Calendar Years	
		19__	19__	19__	19__	19__			19__	19__
	<u>Access Lines in Service</u> ⁽¹⁾									
	Residential									
	Business									
	Total Access Lines									
	<u>Billed Minutes of Use</u> ⁽¹⁾									
	Residential									
	Business									
	IYC									
	Total Billed Minutes									

(1) Provide information for both a 12-month average and at period end.

(Company)
Case No. _____
Sales Statistics - Total Company
(Non-Telephone Utilities)
19__ - 19__ and the 12 Months Ending _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-14.2
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Two Projected Calendar Years	
		19__	19__	19__	19__	19__			19__	19__
	Sales by customer class:									
	Residential									
	Commercial									
	Industrial									
	Other									
	Total									
	Number of customers by class ⁽¹⁾									
	Residential									
	Commercial									
	Industrial									
	Other									
	Total									
	Average Revenue per customer ⁽²⁾									
	Residential									
	Commercial									
	Industrial									

- (1) Provide number of customers for both a 12-month average and at period end.
(2) The number of customers shall be the 12-month average number of customers.

(Company)
Case No. _____
Jurisdictional Revenue Statistics
(Telephone Utilities)

19__ - 19__ and the 12 Months Ending _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s): _____

Schedule C-14.3
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Two Projected Calendar Years	
		19__	19__	19__	19__	19__			19__	19__
	<u>Basic Local Service Revenue:</u>									
	<u>Access Lines Revenue</u>									
	Residential									
	Business									
	Total Access Lines Revenue									
	Other Local Service Revenue ⁽¹⁾									
	Total Local Service Revenue									
	<u>IntraLATA and InterLATA Toll</u>									
	<u>Service Revenue:</u>									
	Message Toll									
	WATS									
	Private Line									
	Total Toll									
	<u>InterLATA Access Services Revenue</u>									
	<u>Average Revenue Per Access Line:</u> ⁽²⁾									
	Residential									
	Business									
	Total Aggregate									

- (1) List all sources of "other local service revenue." Jurisdictional refers to the portion of the utility's service area for which the requested rate increase is applicable.
- (2) Use the 12-month average as provided on Schedule C-14.2 excluding interLATA access service revenues.

(Company)
Case No. _____
Revenue Statistics - Jurisdictional
(Non-Telephone Utilities)
19__ - 19__ and the 12 Months Ending _____

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule C-14.3
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Two Projected Calendar Years	
		19__	19__	19__	19__	19__			19__	19__
	Revenue by customer class:									
	Residential									
	Commercial									
	Industrial									
	Total									
	Number of customers by class ⁽¹⁾									
	Residential									
	Commercial									
	Industrial									
	Total									
	Average Revenue per customer ⁽²⁾									
	Residential									
	Commercial									
	Industrial									

- (1) Provide number of customers for both a 12-month average and at period end.
(2) The number of customers shall be the 12-month average number of customers.

(Company)
Case No. _____
Jurisdictional Kentucky Telephone Statistics
19__ - 19__ and the 12 Months Ending _____

Data: __Base Period __Forecasted Period
Type of Filing: __Original __Updated __Revised
Workpaper Reference No(s).: _____

Schedule C-14.4
Page __ of __
Witness Responsible: _____

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Two Projected Calendar Years	
		19__	19__	19__	19__	19__			19__	19__
	<u>Access Lines in Service</u> ⁽¹⁾									
	Residential									
	Business									
	Total Access Lines									
	<u>Billed Minutes of Use</u> ⁽¹⁾									
	Residential									
	Business									
	IYC									
	Total Billed Minutes									

(1) Provide information for both a 12-month average and at period end. Jurisdictional refers to the portion of the utility's service area for which the requested rate increase is applicable.

(Company)
Case No. _____
Sales Statistics - Jurisdictional
(Non-Telephone Utilities)
19__ - 19__ and the 12 Months Ending _____

Data: ___Base Period ___Forecasted Period
Type of Filing: ___Original ___Updated ___Revised
Workpaper Reference No(s).: _____

Schedule C-14.4
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Most Recent Five Calendar Years					Base Period	Forecasted Period	Two Projected Calendar Years	
		19__	19__	19__	19__	19__			19__	19__
	Sales by customer class:									
	Residential									
	Commercial									
	Industrial									
	Other									
	Total									
	Number of customers by class ⁽¹⁾									
	Residential									
	Commercial									
	Industrial									
	Other									
	Total									
	Average Revenue per customer ⁽²⁾									
	Residential									
	Commercial									
	Industrial									

- (1) Provide number of customers for both a 12-month average and at period end.
(2) The number of customers shall be the 12-month average number of customers.

(Company)
Case No. _____
Cost of Capital Summary

Data: ___ Base Period ___ Forecasted Period
Date of Capital Structure: _____
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s): _____

Schedule D-1
Page 1 of 1
Witness Responsible: _____

Line No.	Class of Capital	Reference	(\$) Amount	% of Total	(\$) Cost	Weighted Cost (%)
1	Long-Term Debt	D-3				
2	Preferred Stock	D-4				
3	Common Equity	_____	_____	_____		_____
4	Total Capital	=====	=====	=====		=====

(Company)
Case No. _____
Average Forecasted-Period Capital Structure
(Current Rates)

Data: ___Base Period ___Forecasted Period
Date of Capital Structure: _____
Workpaper Reference No(s).: _____

Schedule D-1.1
Page 1 of 1
Witness Responsible: _____

Line No.	Class of Capital	Workpaper Reference (A)	Utility Projected			Weighted Cost (E)
			Amount (B)	% of Total (C)	Cost (D)	
1	Short-term debt					
2	Long-term debt					
3	Total debt		_____	_____	_____	_____
4	Preferred stock					
5	Common equity					
6	Other capital		_____	_____	_____	_____
7	Total capital		_____	_____	_____	_____

(Company)
Case No. _____
Average Forecasted-Period Capital Structure
(Proposed Rates)

Data: ___ Base Period ___ Forecasted Period
Forecasted period from _____ to _____
Workpaper Reference No(s).: _____

Schedule D-1.2
Page 1 of 1
Witness Responsible: _____

Line No.	Class of Capital	Workpaper Reference (A)	Utility Projected			Weighted Cost (E)
			Amount (B)	% of Total (C)	Cost (D)	
1	Short-term debt					
2	Long-term debt					
3	Total debt		_____	_____	_____	_____
4	Preferred stock					
5	Common equity					
6	Other capital		_____	_____	_____	_____
7	Total capital		_____ _____	_____ _____	_____ _____	_____ _____

(Company)
Case No. _____
Embedded Cost of Short-Term Debt

Data: ____ Base Period ____ Forecasted Period
Date of Short-Term Debt: _____
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule D-2
Page 1 of 1
Witness Responsible: _____

Line No.	Issue (A)	Amount Outstanding (B)	Interest Rate (C)	Interest Requirement (D)
-------------	--------------	------------------------------	-------------------------	--------------------------------

(List)

Totals

Cost of Short-Term Debt
(D+B)

(Company)
Case No. _____
Embedded Cost of Long-Term Debt

Data: ____ Base Period ____ Forecasted Period
Date of Long-Term Debt: _____
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule D-3
Page 1 of 2
Witness Responsible: _____

Line No.	Debt Issue Type, Coupon Rate	Date Issued (M/D/Y) (A)	Maturity Date (M/D/Y) (B)	Amount Outstand- ing (C)	Cost Rate at Issue ² (D)	Cost Rate at Maturity ³ (E)	Bond Rating At Time of Issue ⁴ (F)	Annualized Interest Cost (G) = (C) x (E)
-------------	------------------------------------	----------------------------------	------------------------------------	-----------------------------------	--	---	---	---

Total Long-Term Debt and
Annualized Cost

Annualized Cost Rate [Total
Co. (G) + Total Co. (C)]

- ¹ Nominal Rate
² Nominal Rate Plus Discount or Premium Amortization
³ Nominal Rate Plus Discount or Premium Amortization and Issuance Cost
⁴ Standard and Poor's, Moody, etc.

(Company)
Case No. _____
Embedded Cost of Long-Term Debt

Data: ____ Base Period ____ Forecasted Period
Date of Long-Term Debt: _____
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule D-3
Page 2 of 2
Witness Responsible: _____

Line No.	Principal Amount (H)	Unamortized Discount or Premium (I)	Unamortized Debt Expense (J)	Unamortized Gain or Loss on Recquired Debt (K)	Carrying Value (L=C+I-J+K)
-------------	----------------------------	---	---------------------------------------	--	----------------------------------

(Company)
Case No. _____
Embedded Cost of Preferred Stock

Data: ____ Base Period ____ Forecasted Period
Date of Preferred Stock: _____
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s): _____

Schedule D-4
Page 1 of 1
Witness Responsible: _____

Line No	Dividend Rate, Type, Par Value	Date Issued (A)	Amount Outstanding (B)	Premium or Discount (C)	Issue Expense (D)	Gain or Loss on Reacquired Stock (E)	Net Proceeds (F=B+C-D+E)	Cost Rate at Issue (G)	Annualized Dividends (H=GxB)
------------	-----------------------------------	-----------------------	------------------------------	----------------------------------	-------------------------	---	--------------------------------	------------------------------	------------------------------------

(List)

Total

Annualized Cost Rate {Total
Col (H) + Total Col (B)

Instructions:

1. If the applicant has issued no preferred stock, this schedule may be omitted.

(Company)
Case No. _____
Comparative Financial Data

Data: ___ Base Period ___ Forecasted Period
Date Certain: _____
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule D-5
Page 1 of 4
Witness Responsible: _____

Line No.	Description	Forecasted Period	Base Period	Most Recent Calendar Years									
				1	2	3	4	5	6	7	8	9	10
	PLANT DATA:												
	Gross plant in service by major property groupings* (average or normal classifications)*												
	Construction work in progress by major property groupings (average) or normal classifications												
	Total												
	Percentage of construction expendi- tures financed internally												
	CAPITAL STRUCTURE: (dollars based upon year-end accounts)												
	Short-term debt												
	Long-term debt												
	Preferred stock												
	Common stock												
	Other capital												
	CONDENSED INCOME STATEMENT DATA:												
	Operating revenues												
	Operating expenses (excluding F.I.T. and S.I.T.)												
	State income tax (current)												
	Federal income tax (current)												
	Federal and state income tax (net)												
	Investment tax credits (net)												
	Operating income												
	AFUDC												
	Other income (net)												

*Also include net plant in service for each type of utility service.

(Company)
Case No. _____
Comparative Financial Data

Data: ____ Base Period ____ Forecasted Period
Date Certain: _____
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule D-5
Page 2 of 4
Witness Responsible: _____

Line No.	Description	Forecasted Period	Base Period	Most Recent Calendar Years									
				1	2	3	4	5	6	7	8	9	10
	INCOME AVAILABLE FOR FIXED CHARGES:												
	Interest charges												
	Net income												
	Preferred dividends												
	Earnings available for common equity												
	AFUDC - % of net income												
	AFUDC - % of earnings available for common equity												
	COST OF CAPITAL:												
	Cost of short term debt %												
	Embedded cost of long-term debt %												
	Embedded cost of preferred stock %												
	FIXED CHARGE COVERAGE:												
	Pre-tax interest coverage												
	Pre-tax interest coverage (excluding AFUDC)												
	After tax interest coverage												
	After tax interest coverage (excluding AFUDC)												
	Coverage for SEC filings												
	Indenture provision coverage												
	After-tax fixed charge coverage												

**If combination company, e.g., gas & electric, also show computation for each operation.

(Company)
Case No. _____
Comparative Financial Data

Data: ___ Base Period ___ Forecasted Period
Date Certain: _____
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule D-5
Page 3 of 4
Witness Responsible: _____

Line No.	Description	Forecasted Period	Base Period	Most Recent Calendar Years									
				1	2	3	4	5	6	7	8	9	10

STOCK AND BOND RATINGS:

Moody's bond rating
S&P bond rating
Moody's preferred stock rating
S&P preferred stock rating

COMMON STOCK RELATED DATA:

Shares outstanding - Year-end
Shares outstanding - Weighted
average (monthly)
Earnings per share - Weighted
average
Dividends paid per share
Dividends declared per share
Dividend payout ratio (declared basis)
Market price - High, (low)
1st quarter
2nd quarter
3rd quarter
4th quarter
Book value per share (year-end)

RATE OF RETURN MEASURES:

Return on common equity (average)

(Company)
Case No. _____
Comparative Financial Data

Data: ____ Base Period ____ Forecasted Period
Date Certain: _____
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule D-5
Page 4 of 4
Witness Responsible: _____

Line No.	Description	Forecasted Period	Base Period	Most Recent Calendar Years									
				1	2	3	4	5	6	7	8	9	10
	Return on total capital - (average)												
	Return on net plant in service (average) - Total company***												
OTHER FINANCIAL AND OPERATING DATA:													
	Mix of sales (gas and electric)												
	Mix of fuel (gas and electric)												
	Composite depreciation rates												

***If combination company, e.g., gas & electric, also show computation for each operation.

(Company)
Case No. _____
Narrative Rationale for Tariff Changes

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised

Schedule E-3
Page ____ of ____
Witness Responsible: _____

Schedule E-2 Page Reference	Type of Rate or Regulation	Explanation of Change	Rationale for Change	Cost Support or Other Reference
-----------------------------------	-------------------------------	-----------------------	----------------------	------------------------------------

(Company)
Case No. _____
Base Period Revenue at Average Rates
(Electric and Gas Utilities)

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s).: _____

Schedule E-4
Page ___ of ___
Witness Responsible: _____

Line No.	Rate Code	Schedule/ Description	Customer Bills	Actual Sales KW/KWH MCF	Base Period		Base Period Actual		Actual Gas or Fuel Cost Revenue	Revenue Total	% of Revenue to Total
					Revenue	Less Gas or Fuel Cost Revenue	Average Rate	% of Revenue to Total Exclusive of Gas or Fuel Costs			
(A)	(B)	(C)	(D)	(E)	(F=E+D)	(G)	(H)	(I=E+H)	(J)		

(Company)
Case No. _____
Revenue Summary Schedule
(Telephone Utilities)

Data: ___ Base Period ___ Forecasted Period
Type of Filing: ___ Original ___ Updated ___ Revised
Workpaper Reference No(s): _____

Schedule E-4
Page ___ of ___
Witness Responsible: _____

Line No.	Description	Access Lines (or Items) (A)	Base Period		Forecasted Period		Increased Annual Revenues (F=E-C)	% Increase (G=E-C) (C)
			Mo. Rate (or Chge/Item) (B)	Annual Revenues (C=AxBx12)	Mo. Rate (or Chge/Item) (D)	Annual Revenues (E=Ax Dx12)		
	Residential one party							
	two party							
	four party							
	multi-party							
	Total residential							
	Business one party							
	two party							
	multi-party							
	multi-line							
	Total business							
	Total basic exchange rates							
	Other service types							
	Total other							
	Grand total							

(Company)
Case No. _____
Actual Class and Schedule Revenue Summary
(Water and Sewer Utilities)

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____Original ____Updated ____Revised
Workpaper Reference No(s).: _____

Schedule E-4
Page ____ of ____
Witness Responsible: _____

Base Period Actual							Forecasted Period					
Line No.	Rate Code (A)	Class/De- scription (B)	Customer Bills (C)	Sales FT ³ (D)	Prpsd. Rate (E)	Proposed Total Revenue (F=DxE)	% of Revenue to Total (G)	Most Current Rate (H)	Current		% of Revenue to Total (J)	Total Revenue \$ Increase (L=F-I) (I)
									Annualized Total Revenue (I)	Total Revenue (J)		Dollar Increase (K=F-I)

(Company)
Case No. _____
Annualized Class and Schedule Revenue Summary
(Water and Sewer Utilities)

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule E-4.1
Page ____ of ____
Witness Responsible: _____

Base Period-Annualized							Forecasted Period-Annualized					
Line No.	Rate Code (A)	Class/De- scription (B)	Customer Bills (C)	Sales FT ³ (D)	Prpsd. Rate (E)	Proposed Total Revenue (F=DxE)	% of Revenue to Total (G)	Most Current Rate (H)	Current		Dollar Increase (K=F-I)	Total Revenue % Increase (L=F-I) (I)
									Annualized Total Revenue (I)	% of Revenue to Total (J)		

(Company)
Case No. _____
BASE PERIOD SALES
Revenues at Current Rates
(Electric and Gas Utilities)

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule E-4.1
Page ____ of ____
Witness Responsible: _____

Line No.	Rate Code	Class/De- scription	Customer Bills	Sales KW/KWH MCF	Current Rates	Revenue Less Gas or fuel Cost Revenue	% of Revenue to Total Exclusive of Gas or Fuel Costs	Actual Gas or Fuel Cost Revenue	Revenue Total
							(G)	(H)	(I=F+H)
	(A)	(B)	(C)	(D)	(E)	(F)			

(Company)
Case No. _____
BASE PERIOD SALES
Revenues at Proposed Rates
(Electric and Gas Utilities)

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule E-4.1
Page ____ of ____
Witness Responsible: _____

Line No.	Rate Code (A)	Class/De- scription (B)	Customer Bills (C)	Sales KW/KWH MCF (D)	Proposed Rates (E)	Revenue Less Gas or fuel Cost Revenue (F)	% of Revenue to Total Exclusive of Gas or Fuel Costs (G)	Actual Gas or Fuel Cost Revenue (H)	Proposed Revenue Total (I=F+H)
-------------	---------------------	-------------------------------	--------------------------	-------------------------------	--------------------------	--	---	--	---

(Company)
Case No. _____
FORECASTED PERIOD
Revenues at Current Rates
(Electric and Gas Utilities)

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule E-4.1
Page ____ of ____
Witness Responsible: _____

Line No.	Rate Code (A)	Class/De- scription (B)	Customer Bills (C)	Sales KW/KWH MCF (D)	Current Rates (E)	Revenue Less Gas or fuel Cost Revenue (F)	% of Revenue to Total Exclusive of Gas or Fuel Costs (G)	Forecasted Gas or Fuel Cost Revenue (H)	Revenue Total (I=F+H)
-------------	---------------------	-------------------------------	--------------------------	-------------------------------	-------------------------	--	---	--	-----------------------------

(Company)
Case No. _____
FORECASTED PERIOD
Revenues at Proposed Rates
(Electric and Gas Utilities)

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule E-4.1
Page ____ of ____
Witness Responsible: _____

Line No.	Rate Code (A)	Class/De- scription (B)	Customer Bills (C)	Sales KW/KWH MCF (D)	Proposed Rates (E)	Proposed Revenue Less Gas or fuel Cost Revenue (F)	% of Revenue to Total Exclusive of Gas or Fuel Costs (G)	Forecasted Gas or Fuel Cost Revenue (H)	Proposed Revenue Total (I=F+H)
-------------	---------------------	-------------------------------	--------------------------	-------------------------------	--------------------------	---	---	--	---

(Company)
Case No. _____
Typical Bill Comparison
(Telephone Utilities)

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule E-6
Page ____ of ____
Witness Responsible: _____

	Present Rates	Proposed Rates	Percent Change
--	---------------	----------------	----------------

Rate Group--

Business - Single Line
Basic Exchange
Other Local Exchange
Toll
Total Average Bill

Business - Multi-line
Basic Exchange
Other Local Exchange
Toll
Total Average Bill

Residence - Single line
Basic Exchange
Other Local Exchange
Toll
Total Average Bill

(Company)
Case No. _____
Typical Bill Comparison
(Water and Sewer Utilities)

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____ Original ____ Updated ____ Revised
Workpaper Reference No(s).: _____

Schedule E-6
Page ____ of ____
Witness Responsible: _____

Line No.	Level of Usage (A)	Rate Data				Bill Data			
		Most Current Rate (B)	Proposed Rate (C)	Dollar Increase (D=C-B)	% Increase (E=D+B)	Current Bill (F)	Proposed Bill (G)	Dollar Increase (H=G-F)	% Increase (I=H+G)

(Company)
Case No. _____
Typical Bill Comparison
(Electric and Gas Utilities)

Data: ____ Base Period ____ Forecasted Period
Type of Filing: ____Original ____Updated ____Revised
Workpaper Reference No(s).: _____

Schedule E-6
Page ____ of ____
Witness Responsible: _____

Bill Data (Less Gas or Fuel Cost)											
Line No.	Rate Code	Level of Demand (A)	Level of Usage (B)	Current Bill (C)	Proposed Bill (D)	Dollar Increase (E=D-C)	% Increase (F=E+C)	Gas or Fuel Cost Additions to Bill (G)	Current Bill Incl. Gas or Fuel Costs (H=C+G)	Proposed Bill Incl. Gas or Fuel Costs (I=D+G)	% Change (J=I-H) (H)